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1. Programme strategy: main challenges and policy responses

Reference: points (a)(i) to (viii) and point (a)(x) of Article 22(3) and point (b) of Article 22(3) of Regulation (EU) 2021/1060 (CPR)

The EU Just Transition Fund (JTF) - one of the pillars of the Just Transition Mechanism - aims to mitigate adverse effects of the green transition by supporting the most affected territory & workers and to promote a balanced socio-economic transition. In line with the JTF's single specific objective, actions supported will directly contribute to alleviating negative impacts of the transition on employment by supporting diversification and modernisation of the local economy in the most impacted territory.

The JTF Territory (the Territory) as defined in Ireland's Territorial Just Transition Plan (TJTP) was the powerhouse of Ireland, producing fuel & agricultural produce. Bord na Móna (BnM) and the Electricity Supply Board (ESB) were important employers within the Territory, creating communities which were economically reliant on the interdependent sectors of peat harvesting & energy generation. The peat industry provided an anchor in terms of economic benefits, knowledge & skills transfer, creating regional attractiveness and providing a sense of identity.

The accelerated transition away from peat-fired power generation in the Territory presents challenges for a predominantly rural geography that faces a number of socio-economic disparities. The immediate challenge has been the impact on jobs and communities in the Territory – direct, indirect & induced – as the labour-intensive peat industry is wound down and replaced by less labour-intensive industries such as renewable energy, recycling & the provision of low carbon goods and services. This market failure has resulted in an employment deficit which can only be addressed through public intervention in the short to medium term.

The key task for the JTF is to provide new employment opportunities for workers & communities that were heavily dependent on peat. This can be achieved by supporting the diversification of the economy of the Territory to enable development and help impacted workers and communities adapt to a changing labour market. By providing opportunities for employment in the Territory, the JTF can help to create an inclusive, attractive, healthy & sustainable place to live, work and visit. A focus on inter-generational sustainability, local development, regenerative-tourism & building a green and circular economy will be central to achieving this vision.

The Territory

To inform the development of the TJTP and the JTF Programme, the European Commission funded an analysis via the Structural Reform Support Programme (SRSP). To ensure that the TJTP and Programme target the most negatively affected communities, the Member State (MS) commissioned a complementary analysis to identify the most negatively affected territory based on key socio-economic, demographic and environmental indicators. Based on these territorial analyses, the counties of Laois, Longford, Offaly, Westmeath, Roscommon and Municipal Districts (MDs) of Ballinasloe (Co. Galway), Athy, Clane-Maynooth (Co. Kildare) & Carrick-on-Suir and Thurles (Co. Tipperary) were identified as the most negatively affected by the green transition. This contiguous territory – which includes 1 full NUTS 3 Region (Midlands) and parts of 3 more (Mid-East, West & Mid-West) – provided a baseline for the geographical context, to ensure an evidence-based approach was applied in the selection of Programme operations.

Transition challenges identified in the TJTP

Economic/Direct impacts on employment

The TJTP outlines the direct impact of the cessation of peat production on BnM and ESB workers in a Territory that is already economically disadvantaged compared to other regions. It sets out how employment in peat extraction and energy production has declined over time, with further job losses expected with the cessation of peat briquette manufacturing and peat burning for energy generation in 2023.

Socio-Economic Impacts

The TJTP sets out the employment effects of declining commercial extraction and power generation using

peat on the regional economy. It notes impacts such as the reduction in indirect employment, business spend and expenditure. The TJTP references the negative impacts recorded during the public consultation, particularly for the retail & hospitality sectors. Participants noted that the transition has led to reduced activity across all sectors - agriculture, transport, construction, R&D and social enterprise - a key challenge to providing communities with sustainable economic growth and development for future generations. The TJTP further outlines how BnM, the EU and the MS have responded to these socio-economic challenges and sets out various interventions which have already been applied, particularly in relation to the transition to a low-carbon economy.

Main challenges experienced in the Territory

Economic, Social and Territorial Disparities and Inequalities

Historically, the Territory has provided key inputs to the national economy by producing energy, fuel, along with agricultural produce, all based on peat and peat soils. Peat harvesting has a long history in the Territory and peat-fired energy production has been a vital source of employment. As well as a key part of the natural environment, peatlands are significant from a cultural and historical perspective. The sector has long standing links to communities and other locally significant sectors, such as agriculture. It is embedded in place-based connections that define the Territory.

Economy

The cessation of peat production has impacted directly and indirectly on key sectors for the Territory, amplifying existing economic, social and territorial disparities. Before the cessation of commercial peat extraction, the Territory faced several disadvantages. The Midlands region has persistently low levels of GDP/capita compared to national averages and a high level of disparity compared to more affluent geographies. For example, in 2019 the Dublin region had an average disposable income per person of €25,696, representing a 5.3% increase on its 2018 value. In comparison, the Midlands region had an average disposable income per person of €17,125 representing a 0.4% decrease on its 2018 value and 22.3% below the State average of €22,032. Similarly, gross median household income is lower in the Territory than in the State. With commercial peat extraction activities ending, these indicators of disadvantage are set to persist and potentially be exacerbated, as traditional income sources disappear.

Business demography data reveals the significance of indigenous employment and SMEs in the Territory (>90% of all firms) with Irish-owned firms with less than 10 employees accounting for most employment. Agriculture is an important employer and driver of the local economy in rural communities across the Territory. As outlined in the SRSP funded analysis, there is concern in the region over pockets of unemployment in certain areas following the closure of power plants, particularly where there are limited alternative local employment opportunities. The ending of seasonal opportunities for peat harvesting offered to contractors, farmers and students represents a significant concern with the potential for youth drain from the region. This highlights a need for diversification of opportunities in the Territory's economy.

People & Place

The Territory is more rural and has a lower population density than the State: 40.6 persons per km2, vs. 68.1 for the State. Communities with a high level of dependence on the peat industry and associated energy generation have experienced population decline due to the associated loss of job opportunities.

The Territory has a higher age dependency rate than the State as a whole and a higher level of deprivation with 17 of the Territory's 19 MDs being more deprived than the State average. The proportion of the Territory's labour force classified as being 'at work' (84.9%) is lower than the State (87.1%) and Eastern and Midland NUTS 2 Region as a whole (87.6%). While there has been a convergence between men and women in respect of workforce participation rates, the gender gap is greater in the Territory than in the State. Regional-level data reveal that the Midlands (NUTS 3) has a higher unemployment rate than the State; 6.1% and 5.7% respectively. Over 15,000 people in the Territory work in the primary sector (agriculture, peat harvesting, forestry & fishing). This constitutes 7.5% of the workforce – a proportion that is over 3% higher than the State as a whole. Areas dependent on agriculture are most at risk of energy poverty due to the transition, being far more likely than elsewhere to rely on peat as their primary fuel source.

Environment & Connectivity

The extensive peatlands of the Territory are some of Ireland's most important habitats and are recognised as internationally significant landscapes. Formed over millennia, healthy peatlands provide a home for unique flora and fauna and deliver a range of ecosystem services, including carbon sequestration, water filtration and flood mitigation, and cultural services like aesthetic beauty and recreation.

Historically Ireland's focus has been on the provisioning services these ecosystems provide. From the 1940s, the Territory's peat resource was harnessed to provide an indigenous fuel source for electricity generation and home heating, peat moss for the horticultural industry and reclaimed land for agriculture. This generated significant socio-economic benefits for rural communities across the Territory. However, it led to the rapid and unsustainable exploitation of peat, transforming peatlands from carbon sinks into carbon emitters. Damage to the peatland environment caused by extensive harvesting is considerable.

Furthermore, the limited sustainable public transport options and a reliance on private cars to access alternative employment and key services is leading to further environmental and air quality degradation within the Territory. Enhanced green mobility options and innovations would contribute to a low carbon future for impacted inhabitants, businesses and visitors in the Territory.

Investment Needs

As outlined in the TJTP, the following 4 investment needs were identified by the SRSP funded analysis and formed the basis for the public consultation for the JTF:

1.

    1. Enhance the Business Environment & Create Employment Opportunities
    2. Enhance the Skills Profile
    3. Promoting Environmental Sustainability & Industrial Heritage
    4. Enhancing potential of region as a place to live, work, invest and visit

Based on the views expressed during the consultation, there was little divergence from the objectives and approach as outlined in the draft TJTP, with the following key needs identified:

1.

    - Deal with the economic impacts of the transition away from peat, focusing on employment and socio-economic impacts on peat workers and the wider communities.
    - Build on the existing assets in the Territory and opportunities arising from environmental, sustainability and industrial heritage.

A cross cutting theme was the impact of the transition on connectivity within the Territory and the resulting need for new connections. Several observations focused on supporting sustainable mobility, public transport and creating transport hubs to connect impacted communities to economic opportunity.

Complementarity and synergies with other forms of support

Operations funded under the JTF must adhere to the regulation in terms of their eligibility and complement other forms of support. The Territory borders and overlaps with a number of areas supported by other EU programmes, each with their own distinct focus but which complement the JTF.

1.

    - European Regional Development Fund (ERDF) – The JTF will complement the ERDF priorities of developing smarter, more competitive, greener and more energy efficient regions. It will complement existing ERDF measures such as the co-funded Better Energy Warmer Homes Scheme. In relation to research, ERDF supports capacity building in research organisations and JTF focuses on key sectors for the transition
    - European Social Fund Plus (ESF+) – The ESF+ focus on employment, skills and lifelong learning aligns with JTF objectives to address the social impacts of the transition. During

JTF Programme development, the appropriate delivery bodies considered that general skills and training schemes are already being funded under existing programmes such as ESF+. Where appropriate, JTF specific skills and training support will target those most impacted by the transition in relevant sectors in the Territory

- European Agricultural Fund for Rural Development (EAFRD) – Synergies exist in terms of addressing territorial imbalances & inequalities and enhancing the local economic and community potential. JTF will complement EAFRD's emphasis on strengthening supply chains and increasing competitiveness while respecting the environment by linking research and innovation with financial and technical capacities in impacted communities to build a circular and bio-based economy
- LEADER- the following themes align with the JTF: rural tourism, enterprise development, basic services targeted at hard-to-reach communities, protection and sustainable use of water resources, local biodiversity and renewable energy. Where relevant the CLLD groups in the Territory will benefit from these synergies between LEADER and the JTF
- Recovery and Resilience Facility (RRF) – The JTF will complement the RRF in relation to green skills training and peatlands restoration. On top of the peatland rehabilitation supported by RRF, JTF will include wetland restoration. While RRF will fund recovery skills and training including green skills across Ireland, JTF activities will focus on those most affected by the transition in the Territory with targeted upskilling opportunities
- EU Life – Supports activities including knowledge sharing, enterprise development and an immersive attraction. The JTF will add value to these actions through its continued and broadened support to regenerative tourism and peatland restoration
- Seal of Excellence Mechanism- Seal of Excellence holders in the Territory will be encouraged to apply to the JTF when eligible
- Horizon Europe – Research activities supported by JTF will open synergies with Horizon Europe, particularly within agriculture and rural areas, environment and biodiversity (cluster 6). There is also strong alignment with: Mission 1, Objective 3; and with Mission 5, Objective 2 (Target 2.2) and Objective 8 (Targets 8.3, & 8.4)

All envisaged operations will be reviewed to ensure complementarity with other forms of support from the EU, as well as national and regional support as set out in the TJTP.

Challenges identified in relevant country-specific recommendations, national or regional strategies of the MS

Country-Specific Recommendations

The 2020 Country Report (Annex D) sets out investment guidance on the JTF for Ireland. With the prospect of around 4,000 jobs potentially being affected by the end of 2020, it identified the need to diversify the regional economy to make it more modern and competitive and to alleviate the socio-economic costs of the transition. It recommended that actions of the JTF could target upskilling & reskilling of workers; job-search assistance; support to SMEs; investments in R&I, green energy, and the circular economy. The 2022 Country Report identified some factors inhibiting productivity in domestic sectors such as low investment in R&D, skills shortages & lagging digitalisation, with challenges identified in the areas of climate action, circular economy, regional disparities, digitalisation & skills. It notes that planned investments in sustainable mobility included in the RRP will not be sufficient to decarbonise public transport. This will be particularly pronounced in the JTF Territory which consistently lags behind on all related measures.

Relevant national or regional strategies of the MS

As set out in the TJTP, in addressing the single objective of the JTF, operations supported by the Programme will align with national, regional and territorial strategies & plans including:

1.

- National Energy and Climate Plan 2021-2030

- Climate Action Plan 2021
- Ireland 2040: National Planning Framework
- National Development Plan 2021-2030
- National Recovery and Resilience Plan
- National Smart Specialisation Strategy for Innovation 2022-2027
- Rural Development Policy: Our Rural Future 2021-2025
- People, Place and Policy: Growing Tourism to 2025 – Regional Tourism Strategy for Ireland's Hidden Heartlands 2022-2026
- Regional Spatial and Economic Strategies
- Local Authority Development Plans
- Regional Enterprise Plans
- Local Economic and Community Plans
- Relevant Transport Plans and Strategies
- National Peatlands Strategy 2015-2025

The TJTP outlines relevant challenges and opportunities identified in these strategies & plans which the JTF will address. The Climate Action Plan 2021 outlines the MS's overall JT response, incorporating a JT policy framework supporting effective transition to a climate neutral economy and a JT Implementation Plan for the Midlands Region, responding to recommendations from the JT Commissioner. Challenges identified are the need for new employment opportunities, enhanced connectivity and improved quality of life in the Territory. Opportunities are identified in relation to indigenous growth, tourism, green & circular economy and decarbonisation. The Territory will benefit from complementarities between the EAFRD Programme, LEADER and the JTF, as together they will create multiple routes for delivery of 2021-2027 cross-cutting themes.

Justification for selected policy objectives, corresponding priorities and forms of support

To achieve the EU JTF specific objective, the Programme will address the investment needs identified above via the 4 complementary priorities listed below, which are cross-cut by the key objectives of supporting research, upskilling and reskilling through investments which build on regional strengths to address the socio-economic challenges deriving from the transition process in the Territory and facilitate the move towards climate-neutrality:

1. Generating employment for former peat communities by investing in the diversification of the local economy by supporting productive investments in enterprise, SMEs and community actions, focusing on sectors and activities which can address the economic challenge of the transition.

As noted in Country reports, the transition to a climate-neutral economy is having significant impact on the economy and employment. The SRSP funded analysis suggests these challenges can be addressed by supporting the local business environment and diversifying the economic fabric by developing sectors with growth potential. The analysis identified the need to retain youth in the Territory by offering opportunities for work, education and vibrant and stable community with local and community decision-making on what to provide – a need echoed in the public consultation. This indicates the importance of an action that has a democratic mandate, is bottom-up in nature and grants local groups access to funding. Alignment with Regional Spatial and Economic Strategies, Local Economic and Community Plans and Regional Enterprise Plans is a supportive pre-condition to address this. Such an action may include support for transformative projects and initiatives by local SMEs, community groups and other local stakeholders, including those working with the local authorities and other agencies to address the JTF single specific objective.

The Midlands Regional Enterprise Plan identifies significant tourism assets, the emerging low-carbon/Green Economy and quality of life as strengths of the Territory. The Climate Action Plan 2021 notes the green economy, including the circular economy, clean mobility, green and blue infrastructure (GBI) and the bioeconomy as sectors which can create high quality job opportunities that will be a source

of significant employment growth over the coming decades.

The Smart Specialisation Strategy for Innovation (S3) specifies 'bioeconomy/renewable energy (including climate action/sustainability)' as a sectoral strength and emerging opportunity. S3 identifies an opportunity for the Midlands to develop significant capacity in the Low Carbon Economy and to support the use of green technologies in enterprise. Developments in areas such as energy system decarbonisation; the bioeconomy; carbon sequestration and utilisation (including nature-based solutions); natural capital and ecosystem services can leverage the Territory's unique peatland character and capacities in bio-based sectors to drive economic diversification.

Stakeholders desire to harness the Territory's experience in electricity generation and maintain it as a productive region. Diversification towards the bioeconomy offers a means to capitalise on the experience of impacted workers and communities while aligning with key sectors identified in the S3, including agriculture and waste management. Supported actions would align with the EU Bioeconomy Strategy & Action Plan under its priority to deploy local bioeconomies rapidly across Europe. The Territory is well placed to capitalise on the biorefining and bioconversion market, a growing economic sector that can support its strong agricultural base. This would facilitate a transition to making biobased products integrating a circular economy approach to economic development.

Tourism, Ireland's largest indigenous sector, is a major employer and economic driver. Noted in the S3 as one of the most employment intensive sectors nationally, tourism is a key employment generator for rural regions outside agriculture and is therefore vital to local and regional economies and communities. The sector supported 260,000 jobs in early 2020 and generated approx. €9 billion for the economy in 2019. As cessation of peat extraction reduces the potential of impacted communities to generate income directly from the land, tourism represents a high-potential and place-based avenue for supporting SMEs in the Territory. In the Midlands, tourism generated €307m in 2019 and approx. 7,000 jobs, though this is only about 5% of the national share of overseas and domestic visitors. There is therefore potential to develop tourism to attract more visitors to the Territory which will support local SMEs. In the context of similar market failures, investment in this sector and its assets has been an enabler and multiplier for many other sectors. According to Fáilte Ireland, Ireland's National Tourism Development Authority:

1.
    - For every € spent on tourism, 23c is generated in tax
    - Every €1M of tourist expenditure helps to support 27 tourism jobs
    - 1,000 additional overseas tourists support 19 jobs in the tourism industry

Furthermore, post-pandemic research indicates an increased demand for outdoor activities and maximising the recreational value of public lands which can directly enhance the visitor experience. Actions funded by the JTF can, in line with the Hidden Heartlands Regional Tourism Strategy, unlock the commercial potential of the Territory while protecting the environment and enhancing the well-being of impacted communities.

2. Supporting the restoration and rehabilitation of degraded peatlands and regeneration and repurposing of industrial heritage assets to enable the transition towards climate-neutrality while also facilitating the diversification and modernisation of the economy of the Territory.

The SRSP study highlighted 'Environmental Sustainability and Cultural Capital Integrity' as an area for intervention. Effective management and regeneration of environmental assets by linking them with new economic opportunities is crucial to a successful transition.

As recognised by the EU Green Deal, there is an urgent need to restore & rehabilitate degraded peatlands and improve management of soils to support the achievement of international CO2 emissions targets and create biodiverse habitats. Retaining the cultural capital of the region's peatlands is an important element of achieving a just transition in the Territory.

In recent years, many peatlands in the Territory have been designated as Special Areas of Conservation (SACs) and as recreational spaces. As detailed in the TJTP, initiatives have been established for accelerated rehabilitation, restoration & management of peatlands. The National Parks and Wildlife Service (NPWS) has also provided support to the Peatlands Community Engagement Scheme to

encourage communities to engage in peatland conservation, to promote public engagement and raise awareness of our natural heritage & environment. The JTF will complement these initiatives by supporting the restoration and rehabilitation of degraded peatland habitats and the regeneration and repurposing of industrial heritage assets in the Territory that are not already supported by existing funding programmes, adding value by linking with economic and social activities.

The JTF will support the provision of new sustainable recreational, economic and employment opportunities including the regeneration, repurposing and development of walking and cycling trails, waterways and other GBI. This will enhance the land management skills of peat communities and promote environmental sustainability. In addition to addressing the climate and biodiversity emergency, improved peat soil management techniques can act as a resource to stimulate economic opportunities.

This Priority provides a unique opportunity to reconnect the Territory's communities to their local natural assets while delivering new jobs and economic opportunity.

3. Providing former peat communities with smart and sustainable mobility options to enable them to benefit directly from the green transition by supporting clean, green mobility to build regional attractiveness and support economic development.

As a result of the transition, there is a need in the Territory for safe, reliable and clean local transport solutions connecting more people to more opportunities to work, (re)train, do business, meet and visit. The SRSP report identified that a focus should be on retaining Youth in the region, including offering sustainable transport solutions. This report and the public consultation identified a clear need to enhance the availability and capacity of local sustainable transport options for impacted communities to support employment in the Territory and access to innovation/remote working hubs and training & education opportunities. The provision of local sustainable transport solutions is consistent with the aims of the National Planning Framework which emphasises the need to electrify mobility systems, including in rural areas such as those in the Territory to better harness their potential for focused investment. Improved and sustainable local public transport links will increase economic competitiveness and create better places to work and live for impacted workers & communities.

The transport sector is the 2nd largest source of GHG emissions after agriculture. National policy supports a move towards a zero-emission public transport fleet, improved access to education and employment opportunities, and a reduced reliance on private vehicles reliant on fossil fuels. In the sparsely populated JTF Territory, , dependence on personal private transport and low electric vehicle (EV) uptake make a shift to zero-emissions transport crucial for enabling citizens within the Territory to switch to zero-emission options.

4. Enabling a resilient and sustainable climate transition of the Territory

To further enhance the transition, the Territory needs targeted support towards the implementation of climate action. Under Ireland's Climate Action and Low Carbon Development (Amendment) Act 2021, each Local Authority was required to develop a Baseline Emissions Inventory to monitor and prioritise emissions reductions. Of the 8 Local Authority areas in the territory, 6 recorded emissions per capita higher than the national average of 14.62 tonnes of CO2 equivalent per person, with the counties fully encompassed by the territory all having higher emissions than average (15.92 tonnes of CO2 eq./pc in the Territory with the median reading 17.24 compared to a national median of 15.11). In 2022 it was reported that 15.7% households in the territory use peat to heat their homes compared with 3.7% across the State, outlining the heightened impact of the transition and the need to offer additional support to the climate transition in the Territory. This reinforces the Territory's vulnerability which is already more disadvantaged than the country at large: 16.5% of the Territory's population are deemed extremely disadvantaged or very disadvantaged compared to a national average of 14.8% according to the HP Pobal deprivation index.

In supporting the Territory to become more sustainable and resilient, there will be significant co-benefits impacting residents and visitors by making it a more attractive and better place to work, live and visit. The Programme aims to support these desired outcomes by funding projects aligned with the Local Authority Climate Action Plans (LACAP) of the Territory which aim to address mitigation and adaptation in an integrated way at local level.

All four priorities have interlinkages and co-benefits with this priority aiming to further attract businesses, complement the development of a regenerative tourism offer and support the restoration and rehabilitation efforts.

Lessons Learnt

This is the 1st phase of EU JTF programming thus direct lessons learnt from past experiences are not applicable. In the development of this Programme, complementary lessons have been drawn from a wide range of sources. E.g. Ireland has a National JTF, made available in 2020 to support communities transitioning to a low carbon economy. The projects funded under the National JTF have been diverse and highlight areas for potential further support. The Managing Authority (MA) builds on the knowledge and expertise associated with its participation in the development and future implementation of the 2021-2027 ERDF programme, which has been applied to the development of the Programme's operational aspects. E.g. the positive impact of EU funding on supporting the shift to a low-carbon economy has already been demonstrated through Ireland's regional operational programmes (BMW and S&E). Similarly, support for economic diversification and SME development have been a valuable means to boost growth in the low-carbon & green economy.

The MA has worked with implementing partners to develop the Programme and to design and implement an effective management and control system. Technical Assistance will be used to provide training to implementing bodies and beneficiaries to build their capacity and ensure they are fully aware of their roles and responsibilities.

Public Procurement

The MA will promote the strategic use of public procurement to support Policy Objectives. Beneficiaries will be encouraged to use more quality-related and lifecycle cost criteria. When feasible, environmental and social considerations as well as innovation incentives will be incorporated into public procurement procedures.

Environmental Reports and Do No Significant Harm (DNSH)

The Programme includes environmental assessment documents on Strategic Environmental Assessment (SEA), Appropriate Assessment (AA), Strategic Flood Risk Appraisal Screening (SFRA) and DNSH under Regulation (EU) 2021/241 requiring that no measure should lead to significant harm to any of the environmental objectives within the meaning of Art. 17 of the Taxonomy Regulation (EU) 2020/852. The programme amendment went through SEA and AA screening and DNSH assessment.

The Programme will contribute to mainstreaming climate actions and supporting activities that would respect the climate and environmental standards and priorities of the EU. To ensure compliance with the requirements for DNSH, the Programme will support activities that protect biodiversity, water, air & land quality and marine resources; encourage circular economy initiatives; reduce waste and increases recycling and reduce GHG emissions.

At project level all applications for development consents for activities that may give rise to likely significant effects on the environment must be accompanied by the following, as relevant:

1.
    - SEA Environmental Report
    - Flood Risk Assessment
    - Environmental Impact Assessment (EIA) Report
    - Appropriate Assessment

Any reference to support for all activities in the Programme should be considered to refer to 'environmentally sustainable development' with no adverse effects on the integrity of European sites and no net loss of biodiversity, that shall be subject to appropriate feasibility studies, best practice site/route selection (to consider environmental constraints such as landscape, cultural heritage, protection of water quality, flood risks & biodiversity), environmental assessment including Ecological Impact Assessment Report to support development management and the completion of statutory SEA, EIA & AA processes as required.

The Programme seeks to protect, manage and through enhanced ecological connectivity, improve the coherence of the Natura 2000 Network in the Territory.

Support for other plans/programmes (and initiatives arising) is based on compliance with EU & national policy, directives & legislation ensuring appropriate SEA, SFRA, EIA & AA processes are undertaken. The Programme will not support any plans/programmes where adverse effects on the Natura 2000 Network cannot be avoided or mitigated.

The Programme supports relevant development proposals compliant with the Water Framework Directive that aim to protect inland surface waters, transitional waters, coastal waters & groundwater, preventing pollution, further deterioration of water quality, promote sustainable water use & enhance improvement of the aquatic environment.

Any planning consent process emanating from support through the Programme will ensure compliance with the EU Waste Framework Directive & Action Plan for the Circular Economy. As such projects will:

1.

- be subject to the objectives of County Development Plans and Local Area Plans supporting the circular economy and prioritising waste prevention followed by re-use, recycling and recovery before landfill
- adhere to Best Practice Guidelines on the Preparation of Waste Management Plans for Construction and Demolition Projects (DHLGH) and any updated guidelines
- adhere to the National Waste Management Plan for a Circular Economy

Thereby minimising the use of natural resource inputs, reducing waste, pollution & carbon emissions and improving the productivity of resources used in development through extending the life span of materials and facilitating the repurposing, recycling & re-use of resources at end of life.

1. Programme strategy: main challenges and policy responses

Table 1

Policy objective or JTF specific objective	Specific objective or dedicated priority *	Justification (Summary)
8. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement	JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement	Achieving net-zero emissions by 2050 requires transformational levels of change across the economy and society. In Ireland, the transition will be felt most acutely in the Territory where – due to the cessation of large-scale peat harvesting and processing for energy production – a key economic sector will disappear forever. This is resulting in direct and indirect job losses in a Territory that is already economically disadvantaged compared to neighbouring regions. In line with the JTF's single specific objective, actions supported by the fund in Ireland will directly contribute to alleviating the negative impact of the transition in the most impacted territory by mitigating the negative repercussions on employment and by supporting the diversification and modernisation of the local economy. The JTF will enable the Territory and its people to address the social, employment, economic and environmental impacts of the transition by i) generating employment for former peat communities by investing in the diversification of the local economy; ii) Supporting the restoration and rehabilitation of degraded peatlands and regeneration and repurposing of industrial heritage assets; iii) providing former peat communities with smart and sustainable mobility options and iv) enabling a resilient and sustainable climate transition of the Territory. By supporting these priorities, and complementing national and regional policies, strategies and schemes to address

Policy objective or JTF specific objective	Specific objective or dedicated priority *	Justification (Summary)
		the negative economic impacts of the transition, the JTF will help the communities directly affected and, also, contribute to the economic development of the Territory. By capitalising on and creating new opportunities in key sectors, the EU JTF will ensure communities benefit directly from the green transition in the short to medium term and support the Territory's attractiveness in the longer-term. This will be achieved through the allocation of grants as the most efficient way to attain the objectives of the Programme. The set-up of Financial Instruments for the Programme Territory only would be too costly and time-consuming and limit the ability of the Programme to deliver results quickly, as per the advice received from the Strategic Banking Corporation of Ireland (SBCI).

* Dedicated priorities according to ESF+ Regulation

2. Priorities

Reference: Article 22(2) and point (c) of Article 22(3) CPR

2.1. Priorities other than technical assistance

2.1.1. Priority: JTF1. Generating employment for former peat communities by investing in the diversification of the local economy

2.1.1.1. Specific objective: JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement (JTF)

2.1.1.1.1. Interventions of the Funds

Reference: points (d)(i), (iii), (iv), (v), (vi) and (vii) of Article 22(3) CPR

The related types of actions – point (d)(i) of Article 22(3) CPR and Article 6 ESF+ Regulation:

By supporting modernisation and diversification in key economic sectors in the Territory, this Priority will complement EU programmes and national & regional policies to assist the Territory in addressing the negative economic impacts of the transition by capitalising on and creating new opportunities in key sectors to develop a thriving economy built on regional attractiveness for living, working, visiting and doing business.

Key actions under this priority

With this priority, the EU JTF Programme will aim at addressing the economic challenge of the transition by fostering the diversification of the local economic fabric, jobs creation and local development in the Territory. In order to achieve this, the Fund will support the following types of action:

1.1 Foster the economic diversification of the territory by supporting productive investments in micro-enterprises, SMEs and economic stakeholders in key sectors, such as sustainable tourism and the bioeconomy, and by providing support to businesses to:

- Develop new/expand existing services and products, such as those which contribute to a transition to a sustainable, climate-neutral and circular economy.
- Develop the digital capabilities of SMEs/businesses to make the most of opportunities offered by digitalisation.
- Foster entrepreneurship, productivity, competitiveness, internationalisation, clustering and network development.
- Enable SMEs and businesses to set-up, modernise, diversify and expand in the EU JTF Territory.

1.2 Support the implementation of bottom-up local and regional economic strategies

The EU JTF will support local authorities and local stakeholders in implementing economic and community objectives and actions of economic strategies which are developed through collaboration involving local and regional stakeholders, and are adopted through democratic processes. The targeted strategies are Local Economic and Community Plans and Regional Enterprise Plans.

This action may:

- Build on achievements of the National Just Transition Fund and on regional strengths as identified in the Smart Specialisation Strategy for Ireland.
- Encourage the development of transformative projects in association with the local authorities and local stakeholders.
- Support the transition towards a climate-neutral economy by supporting the diversification of the economy of the Territory in line with bottom-up local and regional and economic strategies.

In supporting implementation of bottom-up local and regional economic strategies, this action will support:

- activities which are aligned with the single specific objective of the EU Just Transition Fund and which contribute to the implementation of the Territorial Just Transition Plan for Ireland, and;
- activities which are limited to the types of activities listed in Article 8.2 of the EU JTF Regulation such as but not limited to:
    - Supporting new and existing businesses/SMEs to create jobs, improve and diversify employment in the Territory
    - Supporting job creation and providing enterprise supports in green and low carbon sectors.
    - Supporting digitalisation and connectivity to open up new employment options

1.3 Support research, development and innovation activities to contribute to the development of the green and circular economy

The EU JTF will support investments in research, development, innovation, cooperation and demonstration activities that contribute to the development through structuring (aligning relevant partners) and mobilisation (development of multi-actor engagement to enable knowledge exchange and innovation) of the circular economy of the Territory, including the bioeconomy. This would include:

- Support for research, development and innovation (RD&I) activities and fostering the transfer of advanced technologies, including through living labs.
- Support to multi-actor cooperation for mobilising, supporting and enhancing the circular economy, including through waste prevention, reduction, resource efficiency, reuse, repair and recycling, including RD&I for sustainable higher value products for new circular, resource-efficient biobased industries.
- Support the building of multi-sectoral engagement based on the principles of a circular economy and bioeconomy to consider the material flow (the territorial metabolism) as a resource which supports goals for ensuring food and nutrition security, managing natural resources sustainably, reducing dependence on non-renewable, unsustainable resources, limiting, and adapting to climate change and strengthening European competitiveness and creating jobs, welfare, and prosperity.

- Support enabling communication, coordination and alignment with education, training, and skills activities to support activities and productive investments in relevant actors in the circular and bioeconomy including cooperative organisations, SMEs and industry for the development of new business models, value chains, technologies, products and services.

If relevant, actions in the field of clean energy could also be supported as they could be linked to actions in the field of bioeconomy.

Do No Significant Harm (DNSH) Analysis

A DNSH analysis has been carried out at the level of the types of actions defined above and it has been determined that these actions would do no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council.

The main target groups - point (d)(iii) of Article 22(3) CPR:

The expected target groups are:

For action 1.1:

- SMEs, micro-enterprises, businesses and community-based enterprises, those with responsibility in the area of SME and entrepreneurship programmes, including the hospitality & tourism sector.

For action 1.2:

- SMEs, local economic and community groups including but not limited to Local Authorities, Local Development Companies, Local Community Development Companies, County Childcare Committees, Children and Young People Committees and Family Resource Centres, community and voluntary organisations.

For action 1.3:

- Rural and regional stakeholders including but not limited to research performing organisations, higher education institutions, innovation intermediaries, cooperation and cooperative activities, SMEs, micro-enterprises, local economic and community groups and community-based enterprises, those with responsibility in the area of SME and entrepreneurship programmes and education, training & skills provision.

The main target groups of all actions is the overall population of the territory that will benefit from a revitalised local economy and new employment opportunities.

Actions safeguarding equality, inclusion and non-discrimination – point (d)(iv) of Article 22(3) CPR and Article 6 ESF+ Regulation

In line with horizontal principles, the Programme considers the EU Charter of Fundamental Rights, gender equality, non-discrimination, including accessibility, as well as other Horizontal Enabling conditions of relevance throughout the programming cycle. The Programme will have access to and make use of the Equality and Human Rights in CPR Programming Guidance Tool, published in 2022, which provides a practical and bespoke support for MAs, Intermediate Bodies and Beneficiary Bodies under CPR programmes in Ireland, outlining compliance requirements under Irish national law and CPR adherence.

The Programme will adhere to the best practice recommendations throughout the preparation, implementation, monitoring, reporting and evaluation of programmes by ensuring that equality between men and women, gender mainstreaming and the integration of a gender perspective are taken into account and promoted. Simultaneously, the Programme will take appropriate steps to prevent any discrimination based on gender, racial or ethnic origin, religion or belief, disability, age or sexual orientation. Programme implementation will also respect Ireland's "Public Sector Equality and Human Rights Duty" which provides a framework to ensure initiatives include actions and processes necessary to respect the horizontal principles.

Operations funded under this Priority will build stronger and more resilient communities by driving regeneration through creation of employment in key sectors. To achieve this objective, operations may: employ multi-actor and sectoral cooperation approaches and 'living labs' to engage with impacted communities and local enterprises to integrate and mainstream traditional knowledge, culture and practices and to inspire youth and generational renewal and innovating by combining traditional knowledge with new science and technology within local contexts; generate meaningful employment for socially marginalised people with enhanced social engagement, and; supported by enabling communication, coordinate and align with education, training, and skills activities.

Indication of the specific territories targeted, including the planned use of territorial tools – point (d)(v) of Article 22(3) CPR

The actions will target the EU JTF Territory as identified in the Territorial Just Transition Plan. No territorial tool in the meaning of Article 28 of the CPR will be used.

The interregional, cross-border and transnational actions – point (d)(vi) of Article 22(3) CPR

All Programme actions will take place in or directly target the EU JTF Territory as outlined in the TJTP for Ireland. During the lifetime of the Programme,

sector specific best practice approaches to enhancing and diversifying the local economic and community potential of the Territory from other JT Regions across Europe will be monitored to ensure that the most innovative and cutting-edge approaches are being deployed in the EU JTF Territory. The fund will support interregional, cross-border and transnational actions in relation to research and good practice transfer on the the green and circular economy, including the bioeconomy. Learnings and best practices from existing projects, such as the Interreg Europe Next2Met project focusing on regional attractiveness and digitalisation in the Midlands, can also inform the related actions.

The planned use of financial instruments – point (d)(vii) of Article 22(3) CPR

The selected form of support for all actions under Priority 1 is grants. While some activities envisaged under this Priority could generate a return, the use of financial instruments (FI) has been ruled out as setting up a new FI in the Irish context for a limited pool of beneficiaries (confined to the EU JTF territory) would be too costly and difficult to achieve to ensure swift allocation of funds.

2.1.1.1.2. Indicators

Reference: point (d)(ii) of Article 22(3) CPR and Article 8 ERDF and CF Regulation

Table 2: Output indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit	Milestone (2024)	Target (2029)
JTF1	JSO8.1	JTF		RCO01	Enterprises supported (of which: micro, small, medium, large)	enterprises	58.00	284.00
JTF1	JSO8.1	JTF		RCO02	Enterprises supported by grants	enterprises	58.00	234.00
JTF1	JSO8.1	JTF		RCO04	Enterprises with non-financial support	enterprises	0.00	50.00
JTF1	JSO8.1	JTF		RCO10	Enterprises cooperating with research organisations	enterprises	8.00	16.00
JTF1	JSO8.1	JTF		PSO1	Local and regional economic strategies supported	Number of local and regional economic strategies supported	1.00	8.00

Reference: point (d)(ii) of Article 22(3) CPR

Table 3: Result indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit	Baseline or reference value	Reference Year	Target (2029)	Source of data	Comments
JTF1	JSO8.1	JTF		RCR01	Jobs created in supported entities	annual FTEs	0.00	2022	62.50	Supported projects	
JTF1	JSO8.1	JTF		RCR03	Small and medium-sized enterprises (SMEs) introducing product or process innovation	enterprises	0.00	2022	266.00	Supported projects	
JTF1	JSO8.1	JTF		RCR04	SMEs introducing marketing or organisational innovation	enterprises	0.00	2022	16.00	Supported projects	
JTF1	JSO8.1	JTF		PSR1	Population covered by local or regional economic strategies supported	Number of inhabitants	0.00	2022	553,337.00	Supported projects	

2.1.1.1.3. Indicative breakdown of the programmed resources (EU) by type of intervention

Reference: point (d)(viii) of Article 22(3) CPR

Table 4: Dimension 1 - intervention field

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF1	JSO8.1	JTF		013. Digitising SMEs (including e□Commerce, e□Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start□ups, B2B)	2,130,000.00
JTF1	JSO8.1	JTF		021. SME business development and internationalisation, including productive investments	16,975,477.00
JTF1	JSO8.1	JTF		030. Research and innovation processes, technology transfer and cooperation between enterprises, focusing on circular economy	10,000,000.00
JTF1	JSO8.1	JTF		169. Territorial development initiatives, including preparation of territorial strategies	14,500,000.00
JTF1	JSO8.1	Total			43,605,477.00

Table 5: Dimension 2 - form of financing

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF1	JSO8.1	JTF		01. Grant	43,605,477.00
JTF1	JSO8.1	Total			43,605,477.00

Table 6: Dimension 3 – territorial delivery mechanism and territorial focus

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF1	JSO8.1	JTF		33. Other approaches - No territorial targeting	43,605,477.00
JTF1	JSO8.1	Total			43,605,477.00

Table 7: Dimension 6 – ESF+ secondary themes

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)

Table 8: Dimension 7 – ESF+*, ERDF, Cohesion Fund and JTF gender equality dimension

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF1	JSO8.1	JTF		03. Gender neutral	43,605,477.00
JTF1	JSO8.1	Total			43,605,477.00

* In principle, 40 % for the ESF+ contributes to gender tracking. 100 % is applicable when Member State chooses to use Article 6 ESF+

2.1.1. Priority: JTF2. Supporting the restoration and rehabilitation of degraded peatlands and regeneration and repurposing of industrial heritage assets

2.1.1.1. Specific objective: JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement (JTF)

2.1.1.1.1. Interventions of the Funds

Reference: points (d)(i), (iii), (iv), (v), (vi) and (vii) of Article 22(3) CPR

The related types of actions – point (d)(i) of Article 22(3) CPR and Article 6 ESF+ Regulation:

The EU JTF will contribute to this Priority by supporting actions aimed at the restoration & rehabilitation of degraded peatlands; research and knowledge transfer for improved environmental management of drained organic soils, and; the regeneration and repurposing of industrial heritage assets such as access roads, tracks, trails, canals and peatland railways. Such actions will support the transition towards climate-neutrality, address the biodiversity crisis while also facilitating the diversification and modernisation of the economy of the Territory for the benefit of impacted workers and communities.

By offering a global approach to the rehabilitation, restoration, regeneration, repurposing and improved management of degraded peatland environments and drained organic soils, actions supported under this priority will complement existing peatland restoration & rehabilitation programmes. This funding will support additional restoration and rehabilitation of degraded peatlands and by providing opportunities for regenerating industrial heritage assets by linking them with new economic opportunities and drivers of socio-economic change.

Outcomes of actions supported under this scheme may include:

- Restoration and rehabilitation of degraded peatland sites across and adjacent to the EU JTF Territory including fens, raised and blanket bogs and other wetlands types (See definitions under 'Standards of Rehabilitation' below)
- Research, skills development and knowledge transfer for improved environmental management of drained organic soils
- Repurposing and redevelopment of existing routeways, waterways and existing infrastructures to create ecological corridors, trails and green & blue infrastructure networks (GBI) for walking, cycling, water and/or other recreational activities

<u>Key actions supported under this priority</u>

2.1 Restoration and rehabilitation of degraded peatlands including:

- Preparation measures such as feasibility and design studies including restoration/rehabilitation plans

- Stakeholder engagement activities which could include landowner negotiations (including incentive payments and/or land purchase)
- Implementation of measures to enable and monitor restoration and rehabilitation (where required) of degraded peatlands across multiple project sites. Project sites may be located within Special Areas of Conservation (SACs) and will not include peatlands that are subject to obligated rehabilitation or are currently subject to restoration under any other funded programme. Restoration measures will include blocking of drains (with peat or plastic dams); construction of bunds; imposition (or amendment) of grazing regimes; erection of fencing for stock control; control of scrub/invasive species; management of nutrient loadings from adjacent land, and; tree felling where appropriate. Drain-blocking and bunding measures on deeper peats will follow the best practice guidelines outlined in Irish Wildlife Manual No. 99 'Best practice in raised bog restoration in Ireland' published by the National Parks and Wildlife Service (NPWS) in 2017
- Education, awareness-raising and community engagement activities presenting the benefits of the restoration measures to the wider public

Action 2.2 - removed

2.3 Regeneration and repurposing of industrial heritage assets including:

- Preparation measures such as feasibility and design studies including action plans
- Stakeholder engagement activities which could include landowner negotiations (including compensation payments or land purchase)
- Implementation of regeneration and repurposing measures to include investments in the upgrade of existing industrial heritage assets for amenity and investments in new amenity assets such as, but not limited to, walking trails, cycle paths, signage/notice boards, seating, boardwalks and bog bridges. Any necessary 'environmental stabilisation' will, where relevant, have already taken place in accordance with the Polluter Pays Principle and/or requirements for obligated rehabilitation (See definition under 'Standards of Rehabilitation' below)

These actions will complement the activities under Priority 1 by providing employment for impacted workers and communities and by making the Territory a more attractive place to live, work and visit. Attracting visitors to the Territory by providing first-rate amenities and restored landscapes will support new and existing SMEs by creating a market for additional goods and services. The rewetting and restoration works will require and involve the expertise of workers and contractors formerly involved in peat extraction. The research, education, community engagement activities and knowledge transfers possible under this priority will also increase the skills base of impacted communities, supporting the potential for further productive activities.

Standards of Rehabilitation

Almost all peatlands in Ireland have been modified to some degree and require some level of management, either to prevent further degradation or to improve and enhance their condition.

Restoration is the process of assisting, through human interventions, the recovery of a moderately degraded peatland ecosystem through management

measures that aim to restore the original form and function of peatland habitats to favourable conservation status.

Rehabilitation involves similar techniques to those of restoration but may involve greater intervention since subject peatlands have often changed too drastically to allow restoration to 'fully functioning' peatlands. Rehabilitation measures include wetland engineering, water quality improvements, profiling works associated with the creation of wetlands and fens, the active seeding of targeted vegetation, and the proactive inoculation of appropriate bog areas with Sphagnum. These measures are not aimed at restoring a habitat to its original structure and function in the medium term, but intend to improve and enrich biodiversity value.

Obligated rehabilitation is a requirement of the Integrated Pollution Control Licences, to ensure 'environmental stabilisation'. In practice 'environmental stabilisation' shall be achieved by removing harmful materials and equipment, blocking field drains, slowing the movement of surface water, creating mini-silt traps, re-wetting the peatlands and improving conditions for vegetation establishment through natural colonisation.

Where relevant, the standard of restoration/rehabilitation shall be agreed with the National Parks and Wildlife Service (NPWS), the designated State body for the implementation of National and EU legislation and policies for nature conservation and biodiversity.

Polluter Pays Principle

Where relevant, the Polluter Pays Principle will be taken into account.

The protection and restoration of biodiversity and ecosystems

In those project areas which are designated by the national competent authority for conservation or in habitats that are protected, all activities will be carried out in accordance with the conservation objectives that are set or exist for those areas and the EU Taxonomy Regulation regarding new construction on adjoining land. There will not be any conversion of habitats specifically sensitive to biodiversity loss or with high conservation value, or of areas set aside for the restoration of such habitats in accordance with national conservation objectives. Provisions will be made for maintaining and enhancing biodiversity in accordance with national and local provisions.

Do No Significant Harm (DNSH) Analysis

A DNSH analysis has been carried out at the level of the types of actions defined above and it has been determined that these actions would do no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council.

The main target groups - point (d)(iii) of Article 22(3) CPR:

The expected target groups of these actions are local authorities, former peat workers, farmers and local communities impacted directly by the transition. These groups will benefit from the economic development and other opportunities created by the restoration and rehabilitation of degraded peatlands; research and knowledge sharing on sustainable land management practices for rewetted organic soils, and; regeneration and repurposing of industrial heritage assets of the peatlands.

Other target groups of this action will be the SMEs/businesses in the Territory who will benefit from new, sustainable amenities which will support their commercial activities, and the general public which will benefit from this amenity value.

Actions safeguarding equality, inclusion and non-discrimination – point (d)(iv) of Article 22(3) CPR and Article 6 ESF+ Regulation

In line with horizontal principles, the Programme considers the EU Charter of fundamental rights gender equality, non-discrimination, including accessibility, as well as other Horizontal Enabling conditions of relevance throughout the programming cycle, including the UN Convention on the Rights of Persons with Disabilities.

The Programme will adhere to the best practice recommendations throughout the preparation, implementation, monitoring, reporting and evaluation of programmes by ensuring that equality between men and women, gender mainstreaming and the integration of a gender perspective are taken into account and promoted. Simultaneously, the Programme will take appropriate steps to prevent any discrimination based on gender, racial or ethnic origin, religion or belief, disability, age or sexual orientation. Programme implementation will respect Ireland's "Public Sector Equality and Human Rights Duty" which provides a framework for Intermediate Bodies and Beneficiaries to ensure initiatives include actions and processes necessary to respect the horizontal principles.

The Programme will have access to and make use of the Equality and Human Rights in CPR Programming Guidance Tool, published in 2022, which provides a practical and bespoke support for MAs, Intermediate Bodies and Beneficiary Bodies under CPR programmes in Ireland, outlining compliance requirements under Irish national law and CPR adherence.

Under this Priority, particular attention will be paid to the principles of universal design across all projects to ensure that all persons, regardless of their physical or cognitive needs, are able to use and enjoy all available amenities in an equitable and sustainable manner. The actions under this priority will be guided by concepts such as those outlined in the "Great Outdoors - A guide for accessibility" developed by the Irish Wheelchair Association's Sports Department in conjunction with Sport Ireland for accessible design of outdoor spaces for people with a disability.

Indication of the specific territories targeted, including the planned use of territorial tools – point (d)(v) of Article 22(3) CPR

The actions will target the EU JTF Territory as identified in the Territorial Just Transition Plan. No territorial tool in the meaning of Article 28 of the CPR will be used.

The interregional, cross-border and transnational actions – point (d)(vi) of Article 22(3) CPR

During the lifetime of the Programme, best practice approaches for restoration and rehabilitation of degraded peatlands and repurposing and regeneration of industrial heritage assets in other regions across Europe (such as Limburg, Northern Germany, Finland and in the Baltic states) will be monitored to ensure that the most innovative and cutting-edge approaches are being deployed in the EU JTF Territory. Similarly, the fund will support interregional, cross-border and transnational actions in relation to research on rewetted soils to identify suitable land management practices to maintain low GHG emissions and support biodiversity while farming under wet conditions. Learnings and best practices from existing projects, such as the Interreg Europe PROGRESS project focusing on improved governance for ecosystem services can also inform the related actions.

The planned use of financial instruments – point (d)(vii) of Article 22(3) CPR

The selected form of support for all actions under Priority 2 is grants. The supported actions in Priority 2 are not expected to generate a return during their lifetime. The use of financial instruments would therefore not be feasible as a form of support and would not be attractive to potential beneficiaries.

2.1.1.1.2. Indicators

Reference: point (d)(ii) of Article 22(3) CPR and Article 8 ERDF and CF Regulation

Table 2: Output indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit	Milestone (2024)	Target (2029)
JTF2	JSO8.1	JTF		RCO38	Surface area of rehabilitated land supported	hectares	1,506.00	2,530.00

Reference: point (d)(ii) of Article 22(3) CPR

Table 3: Result indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit	Baseline or reference value	Reference Year	Target (2029)	Source of data	Comments
JTF2	JSO8.1	JTF		RCR52	Rehabilitated land used for green areas, social housing, economic or other uses	hectares	0.00	2022	130.00	Projects supported	
JTF2	JSO8.1	JTF		PSR2	Rehabilitated land used to support the protection and restoration of biodiversity and ecosystems, reduce greenhouse gas (GHG) emissions and/or improve hydrological status	Hectares	0.00	2022	2,400.00	Supported projects	

2.1.1.1.3. Indicative breakdown of the programmed resources (EU) by type of intervention

Reference: point (d)(viii) of Article 22(3) CPR

Table 4: Dimension 1 - intervention field

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF2	JSO8.1	JTF		012. Research and innovation activities in public research centres, higher education and centres of competence including networking (industrial research, experimental development, feasibility studies)	250,000.00
JTF2	JSO8.1	JTF		073. Rehabilitation of industrial sites and contaminated land	15,000,000.00
JTF2	JSO8.1	JTF		079. Nature and biodiversity protection, natural heritage and resources, green and blue infrastructure	5,750,000.00
JTF2	JSO8.1	Total			21,000,000.00

Table 5: Dimension 2 - form of financing

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF2	JSO8.1	JTF		01. Grant	21,000,000.00
JTF2	JSO8.1	Total			21,000,000.00

Table 6: Dimension 3 – territorial delivery mechanism and territorial focus

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF2	JSO8.1	JTF		33. Other approaches - No territorial targeting	21,000,000.00
JTF2	JSO8.1	Total			21,000,000.00

Table 7: Dimension 6 – ESF+ secondary themes

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)

Table 8: Dimension 7 – ESF+*, ERDF, Cohesion Fund and JTF gender equality dimension

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF2	JSO8.1	JTF		03. Gender neutral	21,000,000.00
JTF2	JSO8.1	Total			21,000,000.00

* In principle, 40 % for the ESF+ contributes to gender tracking. 100 % is applicable when Member State chooses to use Article 6 ESF+

2.1.1. Priority: JTF3. Providing former peat communities with smart and sustainable mobility options to enable them to benefit directly from the green transition

2.1.1.1. Specific objective: JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement (JTF)

2.1.1.1.1. Interventions of the Funds

Reference: points (d)(i), (iii), (iv), (v), (vi) and (vii) of Article 22(3) CPR

The related types of actions – point (d)(i) of Article 22(3) CPR and Article 6 ESF+ Regulation:

The EU JTF will provide the communities affected by the transitioning away from peat with smart and sustainable connections by supporting actions aimed at enhancing sustainable and clean mobility in the Territory focusing on the decarbonisation of transport to provide clean transport solutions to the people working, studying and visiting the EU JTF Territory.

Improving access to green mobility in the Territory will have positive social and economic benefits, particularly for older and younger people allowing for increased sustainable access to local employment, education, and social opportunities in the Territory, making it possible for the most affected communities to better manage the transition in the short and medium term, while reinforcing the attractiveness of the Territory in the long-term. This will also help to address the challenge outlined in the 2022 Country Report, that the planned investments in sustainable mobility included in the RRP will not be sufficient to decarbonise public transport and achieve the ambitious targets to decarbonise transport outlined in the Climate Action Plan.

Switching to sustainable and clean forms of energy will place the Territory on a more sustainable path by reducing the reliance on peat as a form of energy and supporting the Territory in achieving its greenhouse gas emissions targets. There are human health benefits which result from such actions such as improved air quality in the Territory and helping to mitigate the impacts of global climate change.

Key activities under this priority

As part of this priority, the EU JTF Programme will enhance sustainable and clean mobility in the Territory by supporting actions focusing on the decarbonisation of transport to provide clean transport solutions to the people working in, studying in and visiting the EU JTF Territory. Factors such as range anxiety, stretched resources and uncertain travel patterns following the pandemic, and rapidly changing technology, mean that the barriers to transport operators in the Territory taking advantage of zero carbon fleets are very high. By introducing relatively simple measures, the move to cleaner public transport for all can be accelerated in the EU JTF Territory. This will include the following type of activities:

- Decarbonisation of public local rural bus route(s) including scoping, installation of electric charging points, and purchase of electric buses.
- Support to private bus operators in the territory to move to electric vehicles including consultancy support and support for specific aspect of the electrification upgrade

This Priority will also support Priority 1. Sustainable and clean mobility in the region is essential to ensuring the Territory's population are able to access jobs and training in order to participate in the economic and community diversification activities of Priority 1. It is intended that actions supported under this Priority will build more resilient communities by allowing earlier adoption of zero-emissions mobility options, providing workers with better access to local

jobs, training and education opportunities. The creation of local sustainable transport solutions will better connect towns, remote working hubs and educational institutions in the Territory, better serving employees. Enhanced local sustainable transport enables communities to embrace clean and sustainable opportunities resulting from the green transition. It is envisaged that local suppliers of works, equipment and services will benefit from the investment of JTF funding of these actions.

Priority 3 aligns with measure 49420 of the National Air Pollution Control Programme. Air quality impact will be calculated based on directly measurable factors such as the increase in kilometres travelled by electric vehicles.

Do No Significant Harm (DNSH) Analysis

A DNSH analysis has been carried out at the level of the types of actions defined above and it has been determined that these actions would do no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council.

The main target groups - point (d)(iii) of Article 22(3) CPR:

The main target groups of the actions included in this Priority will be local transport providers operating in the Territory, local communities that have limited clean mobility options and the general public who will be able to avail of clean transport in the Territory to go to work, study or to visit the Territory.

Actions safeguarding equality, inclusion and non-discrimination – point (d)(iv) of Article 22(3) CPR and Article 6 ESF+ Regulation

In line with horizontal principles, the Programme considers the EU Charter of fundamental rights gender equality, non-discrimination, including accessibility, as well as other Horizontal Enabling conditions of relevance throughout the programming cycle, including the UN Convention on the Rights of Persons with Disabilities. The Programme will have access to and make use of the Equality and Human Rights in CPR Programming Guidance Tool, published in 2022, which provides a practical and bespoke support for MAs, Intermediate Bodies and Beneficiary Bodies under CPR programmes in Ireland, outlining compliance requirements under Irish national law and CPR adherence.

The Programme will adhere to the best practice recommendations throughout the preparation, implementation, monitoring, reporting and evaluation of programmes by ensuring that equality between men and women, gender mainstreaming and the integration of a gender perspective are taken into account and promoted. Simultaneously, the Programme will take appropriate steps to prevent any discrimination based on gender, racial or ethnic origin, religion or

belief, disability, age or sexual orientation.

This priority will support the earlier adoption of zero-emissions mobility options. Increased access to mobility for all citizens in the Territory has positive benefits in terms of making it possible for the most affected communities to better manage the transition, ensuring respect for fundamental rights and compliance with the Charter of Fundamental Rights of the European Union. Increased access to local employment, education, and social opportunities in the Territory through more sustainable mobility options will provide opportunities for women and youth to participate in economic and community diversification activities, thereby assisting in the integration of gender perspectives.

Indication of the specific territories targeted, including the planned use of territorial tools – point (d)(v) of Article 22(3) CPR

The actions will target the EU JTF Territory as identified in the Territorial Just Transition Plan. No territorial tool in the meaning of Article 28 of the CPR will be used.

The interregional, cross-border and transnational actions – point (d)(vi) of Article 22(3) CPR

All Programme actions will take place in or directly target the EU JTF Territory as outlined in the TJTP for Ireland. During the lifetime of the Programme, best practice approaches to the deployment of sustainable and clean mobility options in other JT Regions across Europe will be monitored to ensure that the most innovative and cutting-edge approaches are being deployed in the EU JTF Territory. The EU JTF Programme will benefit from learnings and potential cooperation through other regional programmes such as: PEACE PLUS; NWE, NPA, and AA Interreg; Interreg Europe; and URBACT.

The planned use of financial instruments – point (d)(vii) of Article 22(3) CPR

The selected form of support for all actions under Priority 3 is grants. The proposed actions are not expected to generate a return and the use of Financial instruments is prohibited for some of the beneficiaries. The use of financial instruments would therefore not be feasible as a form of support and would not be attractive to potential beneficiaries.

2.1.1.1.2. Indicators

Reference: point (d)(ii) of Article 22(3) CPR and Article 8 ERDF and CF Regulation

Table 2: Output indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit	Milestone (2024)	Target (2029)
JTF3	JSO8.1	JTF		RCO01	Enterprises supported (of which: micro, small, medium, large)	enterprises	12.00	12.00
JTF3	JSO8.1	JTF		RCO02	Enterprises supported by grants	enterprises	0.00	8.00
JTF3	JSO8.1	JTF		RCO04	Enterprises with non-financial support	enterprises	12.00	12.00
JTF3	JSO8.1	JTF		RCO57	Capacity of environmentally friendly rolling stock for collective public transport	passengers	0.00	95.00
JTF3	JSO8.1	JTF		PSO2	Alternative fuels infrastructure (refuelling/ recharging points)	refuelling/recharging points	0.00	2.00

Reference: point (d)(ii) of Article 22(3) CPR

Table 3: Result indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit	Baseline or reference value	Reference Year	Target (2029)	Source of data	Comments
JTF3	JSO8.1	JTF		RCR03	Small and medium-sized enterprises (SMEs) introducing product or process innovation	enterprises	0.00	2022	4.00	Supported projects	
JTF3	JSO8.1	JTF		RCR29	Estimated greenhouse emissions	tonnes CO2 eq./year	91.10	2022	63.60	Vehicle kilometre data	

2.1.1.1.3. Indicative breakdown of the programmed resources (EU) by type of intervention

Reference: point (d)(viii) of Article 22(3) CPR

Table 4: Dimension 1 - intervention field

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)

JTF3	JSO8.1	JTF		021. SME business development and internationalisation, including productive investments	512,500.00
JTF3	JSO8.1	JTF		082. Clean urban transport rolling stock	1,125,000.00
JTF3	JSO8.1	Total			1,637,500.00

Table 5: Dimension 2 - form of financing

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF3	JSO8.1	JTF		01. Grant	1,637,500.00
JTF3	JSO8.1	Total			1,637,500.00

Table 6: Dimension 3 – territorial delivery mechanism and territorial focus

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF3	JSO8.1	JTF		33. Other approaches - No territorial targeting	1,637,500.00
JTF3	JSO8.1	Total			1,637,500.00

Table 7: Dimension 6 – ESF+ secondary themes

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)

Table 8: Dimension 7 – ESF+*, ERDF, Cohesion Fund and JTF gender equality dimension

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF3	JSO8.1	JTF		03. Gender neutral	1,637,500.00
JTF3	JSO8.1	Total			1,637,500.00

* In principle, 40 % for the ESF+ contributes to gender tracking. 100 % is applicable when Member State chooses to use Article 6 ESF+

2.1.1. Priority: JTF4. Enabling a resilient and sustainable climate transition of the territory

2.1.1.1. Specific objective: JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement (JTF)

2.1.1.1.1. Interventions of the Funds

Reference: points (d)(i), (iii), (iv), (v), (vi) and (vii) of Article 22(3) CPR

The related types of actions – point (d)(i) of Article 22(3) CPR and Article 6 ESF+ Regulation:

The EU JTF Programme in Ireland will support the resilient and sustainable climate transition of the Just Transition territory by supporting local projects that contribute to the environmental and social development of the region.

This priority will support the implementation of projects that are aligned with the JTF specific objectives and with the Local Authority Climate Action Plans (LACAPs) from the Territory. Ireland's Climate Action and Low Carbon Development (Amendment) Act (2021) requires each local authority to prepare a LACAP to meet national climate targets and develop resilience to the impacts of climate change. They are designed to lead to a reduction of greenhouse gas emissions in each Local Authority area, with each plan taking a dedicated territorial approach to the unique needs and potential in their jurisdiction. As these plans are developed and implemented by Local Authorities, they are chiefly based around work on local authority and publicly owned lands, premises, and facilities. As such, the actions contained within the LA CAPs present substantial emissions reduction potential in facilities that can be availed of by the general public presenting the potential for social benefit.

This action will therefore contribute to the mitigation of and adaptation to climate change in the EU JTF territory while responding to the specific social challenges of the local communities.

This priority will support activities such as capital works and feasibility studies and plans, including studies on the future of Just Transition, in the following areas:

- Investments in the field of energy covering:
    - energy efficiency targeting specifically energy upgrades and retrofit activities for public and community buildings with a clear social function
    - renewable energy production for public and community buildings with a clear social function
    - development of community energy schemes
    - development and implementation of activities contained within the Energy Master Plans in the Territory (these plans are comprehensive strategies that assess a community's energy usage and create a roadmap to lower carbon emissions through energy efficiency, renewable energy sources, and behavioral change)
- Regeneration and rehabilitation of land that has been contaminated and damaged in order to:
    - restore wildlife, biodiversity, habitats and waterways

- be reused for the community in activities consistent with the objectives of the Fund such as but not limited to job creation, training, green infrastructure, green areas and community amenities

- Smart and sustainable local mobility solutions and active travel measures, including but not limited to cycle lanes, footpath extensions, first mile and last mile hubs
- Development of nascent climate-friendly economic areas such as the circular economy or the bioeconomy in the Territory
- Infrastructures with a social objective, notably the upgrade and development of facilities serving an educational, social inclusion, or job seeking support role within the Territory. The investments will follow the principle of non-segregation and non-discrimination, ensuring respect for fundamental rights and compliance with the Charter of Fundamental Rights of the European Union. They will be in line with the deinstitutionalisation principle following the United Nations Convention of the Rights of Persons with Disabilities (UNCRPD) requirements and will support non-residential family-and community-based services, ensuring accessibility for people with disabilities in all stages of programming and implementation.

By strengthening the resilience of the Territory, this action will contribute to enhancing its attractiveness, thus helping to realise the ambition of making the wider Midlands region a place to work, live and visit. This will also contribute to supporting the other priorities of the Programme by reinforcing the attractiveness of the Territory to new businesses, contributing to the regenerative tourism offer and complementing the restoration and rehabilitation activities already under way.

Do No Significant Harm (DNSH) Analysis

A Do No Significant Harm assessment of this specific priority has been undertaken and concluded that the measures supported do not give rise to significant harm to any of the six DNSH environmental objectives.

The main target groups - point (d)(iii) of Article 22(3) CPR:

The main target groups of the actions included in this Priority will be the eight local authorities on the EU JTF territory in Ireland who are the owners of the LACAPs and will be offered support to implement their climate strategies.

The population of the Territory as a whole will benefit from a more climate-friendly and resilient place to live and work.

Actions safeguarding equality, inclusion and non-discrimination – point (d)(iv) of Article 22(3) CPR and Article 6 ESF+ Regulation

In line with horizontal principles, the Programme considers the EU Charter of Fundamental Rights gender equality, non-discrimination, including accessibility, as well as other Horizontal Enabling conditions of relevance throughout the programming cycle, including the UN Convention on the Rights of

Persons with Disabilities. The Programme will have access to and make use of the Equality and Human Rights in CPR Programming Guidance Tool, published in 2022, which provides a practical and bespoke support for MAs, Intermediate Bodies and Beneficiary Bodies under CPR programmes in Ireland, outlining compliance requirements under Irish national law and CPR adherence.

The Programme will adhere to the best practice recommendations throughout the preparation, implementation, monitoring, reporting and evaluation of programmes by ensuring that equality between men and women, gender mainstreaming and the integration of a gender perspective are taken into account and promoted. Simultaneously, the Programme will take appropriate steps to prevent any discrimination based on gender, racial or ethnic origin, religion or belief, disability, age or sexual orientation.

This priority will support activities that support the climate transition of the Territory and will have a specific focus towards community facilities and activities which are open to all. Any infrastructure work will need to adhere to the principles of universal design to ensure that all persons, regardless of their physical or cognitive needs, are able to use and enjoy all available amenities in an equitable and sustainable manner.

Indication of the specific territories targeted, including the planned use of territorial tools – point (d)(v) of Article 22(3) CPR

The actions will target the EU JTF Territory as identified in the Territorial Just Transition Plan. No territorial tool in the meaning of Article 28 of the CPR will be used.

The interregional, cross-border and transnational actions – point (d)(vi) of Article 22(3) CPR

All of the actions supported by the Programme as part of this Priority will take place in or benefit directly the EU JTF territory. as outlined in the TJTP for Ireland. During the lifetime of the Programme, best practice approaches to the support and development of climate action activities carried out in other JT regions with similar context to the Irish one across Europe will be monitored to ensure that the most innovative and cutting-edge approaches are being deployed in the EU JTF Territory. The EU JTF Programme will benefit from learnings and potential cooperation through other regional programmes such as: PEACE PLUS; NWE, NPA, and AA Interreg; Interreg Europe; URBACT and the Just Transition Platform.

The planned use of financial instruments – point (d)(vii) of Article 22(3) CPR

The selected form of support for all actions under Priority 4 is grants. While some activities envisaged under this Priority could potentially generate a return and/or lead to savings (especially in relation to energy bills), the use of financial instruments (FI) has been ruled out in this instance as setting up a new

Financial Instrument in the Irish context for a limited pool of beneficiaries (only eight local authorities, confined to the EU JTF territory) would be too costly and time consuming to achieve given the time constraints.

2.1.1.1.2. Indicators

Reference: point (d)(ii) of Article 22(3) CPR and Article 8 ERDF and CF Regulation

Table 2: Output indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit	Milestone (2024)	Target (2029)
JTF4	JSO8.1	JTF		RCO19	Public buildings with improved energy performance	square metres	0.00	3,720.00
JTF4	JSO8.1	JTF		RCO38	Surface area of rehabilitated land supported	hectares	0.00	12.00
JTF4	JSO8.1	JTF		PSO3	National and sub-national strategies addressing climate change adaptation	strategies	0.00	6.00

Reference: point (d)(ii) of Article 22(3) CPR

Table 3: Result indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit	Baseline or reference value	Reference Year	Target (2029)	Source of data	Comments
JTF4	JSO8.1	JTF		RCR26	Annual primary energy consumption (of which: affordable and sustainable dwellings, public buildings, enterprises, other)	MWh/year	1,674.00	2023	372.00	projects	
JTF4	JSO8.1	JTF		RCR29	Estimated greenhouse emissions	tonnes CO2 eq./year	378.80	2023	84.90	Projects	
JTF4	JSO8.1	JTF		RCR52	Rehabilitated land used for green areas, social housing, economic or other uses	hectares	0.00	2024	12.00	Projects	

2.1.1.1.3. Indicative breakdown of the programmed resources (EU) by type of intervention

Reference: point (d)(viii) of Article 22(3) CPR

Table 4: Dimension 1 - intervention field

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF4	JSO8.1	JTF		044. Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures	2,500,001.00
JTF4	JSO8.1	JTF		045. Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures compliant with energy efficiency criteria	2,500,000.00
JTF4	JSO8.1	JTF		047. Renewable energy: wind	100,000.00
JTF4	JSO8.1	JTF		048. Renewable energy: solar	1,443,750.00
JTF4	JSO8.1	JTF		049. Renewable energy: biomass	250,000.00
JTF4	JSO8.1	JTF		052. Other renewable energy (including geothermal energy)	100,000.00
JTF4	JSO8.1	JTF		071. Promoting the use of recycled materials as raw materials	1,493,750.00
JTF4	JSO8.1	JTF		079. Nature and biodiversity protection, natural heritage and resources, green and blue infrastructure	4,587,500.00
JTF4	JSO8.1	JTF		083. Cycling infrastructure	1,000,000.00
JTF4	JSO8.1	JTF		127. Other social infrastructure contributing to social inclusion in the community	1,000,000.00
JTF4	JSO8.1	Total			14,975,001.00

Table 5: Dimension 2 - form of financing

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF4	JSO8.1	JTF		01. Grant	14,975,001.00
JTF4	JSO8.1	Total			14,975,001.00

Table 6: Dimension 3 – territorial delivery mechanism and territorial focus

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF4	JSO8.1	JTF		33. Other approaches - No territorial targeting	14,975,001.00
JTF4	JSO8.1	Total			14,975,001.00

Table 7: Dimension 6 – ESF+ secondary themes

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)

Table 8: Dimension 7 – ESF+*, ERDF, Cohesion Fund and JTF gender equality dimension

Priority	Specific objective	Fund	Category of region	Code	Amount (EUR)
JTF4	JSO8.1	JTF		03. Gender neutral	14,975,001.00
JTF4	JSO8.1	Total			14,975,001.00

* In principle, 40 % for the ESF+ contributes to gender tracking. 100 % is applicable when Member State chooses to use Article 6 ESF+

2.2. Technical assistance priorities

3. Financing plan

Reference: points (g)(i), (ii) and (iii) of Article 22(3), Article 112(1), (2) and (3), and Articles 14, 26 and 26a CPR

3.1. Transfers and contributions (1)

Reference: Articles 14, 26, 26a and 27 CPR

Programme amendment related to	☐ contribution to InvestEU
	☐ transfer to instruments under direct or indirect management
	☐ transfer between ERDF, ESF+, Cohesion Fund or to another Fund or Funds
	☐ Funds contributing to the objectives set out in Article 21c(3) of Regulation (EU) 2021/241

(1) Applicable only to programme amendments in accordance with Articles 14, 26 and 26a, except complementary transfers to the JTF in accordance with Article 27 CPR. Transfers shall not affect the annual breakdown of financial appropriations at the MFF level for a Member State.

Table 15A: Contributions to InvestEU* (breakdown by year)

Contribution from		Contribution to	Breakdown by year							
Fund	Category of region	InvestEU window	2021	2022	2023	2024	2025	2026	2027	Total

* For each new request for contribution, a programme amendment shall set out the total amounts for each year by Fund and by category of region.

Table 15B: Contributions to InvestEU* (summary)

Fund	Category of region	Sustainable Infrastructure (a)	Innovation and Digitisation (b)	SME (c)	Social Investment and Skills (d)	Total (e)=(a)+(b)+(c)+(d)
Total						

* Cumulative amounts for all contributions done through programme amendments during the programming period. With each new request for contribution, a programme amendment shall set out the total amounts for each year by Fund and by category of region.

Justification, taking into account how those amounts contribute to the achievement of policy objectives selected in the programme in accordance with Article 10(1) of the InvestEU Regulation

Table 16A: Transfers to instruments under direct or indirect management (breakdown by year)

Transfers from		Transfers to	Breakdown by year							
Fund	Category of region	Instrument	2021	2022	2023	2024	2025	2026	2027	Total

Table 16B: Transfers to instruments under direct or indirect management* (summary)

Fund	Category of region	Total
Total		

* Cumulative amounts for all transfers done through programme amendments during programming period. With each new request for transfer, a programme amendment shall set out the total amounts transferred for each year by Fund and by category of region.

Transfers to instruments under direct or indirect management - Justification

Table 17A: Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds* (breakdown by year)

Transfers from		Transfers to		Breakdown by year							
Fund	Category of region	Fund	Category of region	2021	2022	2023	2024	2025	2026	2027	Total

* Transfer to other programmes. Transfers between ERDF and ESF+ can only be done within the same category of region.

Table 17B: Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds (summary)

	ERDF				ESF+				CF	EMFAF	AMIF	ISF	BMVI	Total
	More developed	Transition	Less developed	Outermost or northern sparsely populated	More developed	Transition	Less developed	Outermost or northern sparsely populated						
Total														

* Cumulative amounts for all transfers done through programme amendments during the programming period. With each new request for transfer, a programme amendment shall set out the total amounts transferred for each year by Fund and category of region.

Transfers between shared management funds, including between cohesion policy funds - Justification

Table 21: Resources contributing to the objectives set out in Article 21c(3) of Regulation (EU) 2021/241

Fund	Category of region	2022	2023	2024	2025	2026	2027	Total
Grand total								

3.2. JTF: allocation in the programme and transfers (1)

3.2.1. JTF allocation to the programme prior to transfers by priority (where relevant) (2)

Reference: Article 27 CPR

Table 18: JTF allocation to the programme in accordance with Article 3 JTF Regulation, prior to transfers

JTF Priority	JTF Allocation
Generating employment for former peat communities by investing in the diversification of the local economy	13,302,420.00
Supporting the restoration and rehabilitation of degraded peatlands and regeneration and repurposing of industrial heritage assets	6,406,324.00
Providing former peat communities with smart and sustainable mobility options to enable them to benefit directly from the green transition	1,703,000.00
Enabling a resilient and sustainable climate transition of the territory	15,574,000.00
Total	36,985,744.00

(1) Transfers shall not affect the annual breakdown of financial appropriations at the MFF level for a Member State

(2) Applicable to the first adoption of programmes with JTF allocation.

3.2.2. Transfers to the JTF as complementary support (1) (where relevant)

Transfer to JTF	☐ concerns internal transfers within the programme with JTF allocation
	☐ concerns transfers from other programmes to the programme with JTF allocation

(1) Section to be filled in by receiving programme. Where a programme supported by the JTF receives complementary support (cf Article 27 CPR) within the programme and from other programmes all tables in this section need to be filled in. At the first adoption with JTF allocation, this section is to confirm or correct the preliminary transfers proposed in the Partnership Agreement

Table 18A: Transfers to the JTF within the programme (breakdown by year)

Transfers from		Transfers to	Breakdown by year							
Fund	Category of region	JTF Priority*	2021	2022	2023	2024	2025	2026	2027	Total

* JTF resources should be complemented with ERDF or ESF+ resources of the category of region where the territory concerned is located.

Table 18B: Transfer of ERDF and ESF+ resources to the JTF within the programme

Transfer within the programme* (complementary support) per category of region	JTF allocation in the programme* broken down by category of region, which territory located** in (by JTF priority)	
	JTF Priority	Amount

* Programme with the JTF allocation.

** JTF resources should be complemented with ERDF or ESF+ resources of the category of region where the territory concerned is located.

Table 18C: Transfers to the JTF from the other programme(s) (breakdown by year)

Transfers from		Transfers to	Breakdown by year							
From fund	Category of region	JTF Priority*	2021	2022	2023	2024	2025	2026	2027	Total

* JTF resources should be complemented with ERDF or ESF+ resources of the category of region where the territory concerned is located.

Table 18D: Transfer of ERDF and ESF+ resources from other programmes to the JTF in this programme

Transfer(s) from other programme(s)** per category of region	Complementary support to the JTF in this programme* to the territory located*** in a given category of region (by priority)	
	JTF Priority	Amount

* Programme with JTF allocation, which receives complementary support from the ERDF and ESF+.

** Programme providing the complementary support from the ERDF and ESF+ (source).

*** JTF resources should be complemented with ERDF or ESF+ resources of the category of region where the territory concerned is located.

3.2.2. Transfers to the JTF as complementary support (1) (where relevant)

Justification for the complementary transfer from ERDF and ESF+ based on the planned types of interventions

Reference: point (d)(ix) of Article 22(3) CPR

3.3. Transfers between categories of region resulting from the mid-term review

Table 19A: Transfers between categories of region resulting from the mid-term review within the programme (breakdown by year)

Transfers from	Transfers to	Breakdown by year			
Category of region*	Category of region*	2025	2026	2027	Total

* Applicable to ERDF and ESF+ only

Table 19B: Transfers between categories of region resulting from the mid-term review, to other programmes (breakdown by year)

Transfers from	Transfers to	Breakdown by year			
Category of region*	Category of region*	2025	2026	2027	Total

* Applicable to ERDF and ESF+ only

3.4. Transfers back (1)

Table 20A: Transfers back (breakdown by year)

Transfers from	Transfers to		Breakdown by year							
InvestEU or other Union instrument	Fund	Category of region	2021	2022	2023	2024	2025	2026	2027	Total

(1) Applicable only to programme amendments for resources transferred back from other Union instruments, including elements of AMIF, ISF and BMVI, under direct or indirect management, or from InvestEU.

Table 20B: Transfers back* (summary)

From	To						
InvestEU / Instrument	ERDF			ESF+			Cohesion Fund
	More developed	Transition	Developed	More developed	Transition	Developed	

* Cumulative amounts for all transfers done through programme amendments during programming period. With each new request for transfer, a programme amendment shall set out the total amounts transferred for each year by Fund and by category of region.

3.5. Financial appropriations by year

Reference: point (g)(i) of Article 22(3) CPR and Article 3, 4 and 7 JTF Regulation

Table 10: Financial appropriations by year

Fund	Category of region	2021	2022	2023	2024	2025	2026		2027		Total
							Financial appropriation without flexibility amount	Flexibility amount	Financial appropriation without flexibility amount	Flexibility amount	
JTF* - Article 3 JTF resources			6,318,281.00	6,419,772.00	6,523,292.00	6,628,884.00	2,746,415.00	2,746,414.00	2,801,343.00	2,801,343.00	36,985,744.00
JTF - Article 4 JTF resources			23,551,323.00	23,929,627.00							47,480,950.00
JTF - Article 7 JTF resources related to Article 3 JTF resources											
JTF - Article 7 JTF resources related to Article 4 JTF resources											
Total JTF			29,869,604.00	30,349,399.00	6,523,292.00	6,628,884.00	2,746,415.00	2,746,414.00	2,801,343.00	2,801,343.00	84,466,694.00
Total			29,869,604.00	30,349,399.00	6,523,292.00	6,628,884.00	2,746,415.00	2,746,414.00	2,801,343.00	2,801,343.00	84,466,694.00

° Amounts after the complementary transfer to the JTF.

3.6. Total financial appropriations by fund and national co-financing

Reference: point (g)(ii) of Article 22(3), Article 22(6) and Article 36 CPR

For the Investment for jobs and growth goal: programmes using technical assistance according to Article 36(5) CPR in accordance with the choice made in the Partnership Agreement

Table 11: Total financial allocations by fund and national contribution

Policy / JTF specific objective number or technical assistance	Priority	Basis for calculation Union support (total eligible cost or public contribution)	Fund	Category of region*	Union contribution (a)=(b)+(c)+(i)+(j)	Breakdown of Union contribution				National contribution (d)=(e)+(f)	Indicative breakdown of national contribution		Total (g)=(a)+(d)	Co-financing rate (h)=(a)/(g)
						Union contribution		Flexibility amount			Public (e)	Private (f)		
						without technical assistance pursuant to Article 36(5)	for technical assistance pursuant to Article 36(5)	without technical assistance pursuant to Article 36(5)	for technical assistance pursuant to Article 36(5)					
						(b)	(c)	(i)	(j)					
8	JTF1	Public	JTF** - Article 3 JTF resources		19,542,478.00	15,674,189.00	626,967.00	3,116,656.00	124,666.00	19,542,478.00	19,542,478.00		39,084,956.00	50.0000000000%
8	JTF1	Public	JTF** - Article 4 JTF resources		25,807,217.00	24,814,632.00	992,585.00			25,807,217.00	25,807,217.00		51,614,434.00	50.0000000000%
8	JTF1	Public	JTF**		45,349,695.00	40,488,821.00	1,619,552.00	3,116,656.00	124,666.00	45,349,695.00	45,349,695.00		90,699,390.00	50.0000000000%
8	JTF2	Public	JTF** - Article 3 JTF resources		9,526,323.00	9,159,926.00	366,397.00	0.00	0.00	9,526,323.00	9,526,323.00		19,052,646.00	50.0000000000%
8	JTF2	Public	JTF** - Article 4 JTF resources		12,313,676.00	11,840,074.00	473,602.00			12,313,676.00	12,313,676.00		24,627,352.00	50.0000000000%
8	JTF2	Public	JTF**		21,839,999.00	21,000,000.00	839,999.00	0.00	0.00	21,839,999.00	21,839,999.00		43,679,998.00	50.0000000000%
8	JTF3	Public	JTF** - Article 3 JTF resources		1,703,000.00	1,637,500.00	65,500.00	0.00	0.00	1,703,000.00	1,703,000.00		3,406,000.00	50.0000000000%
8	JTF3	Public	JTF** - Article 4 JTF resources		0.00	0.00	0.00			0.00	0.00		0.00	
8	JTF3	Public	JTF**		1,703,000.00	1,637,500.00	65,500.00	0.00	0.00	1,703,000.00	1,703,000.00		3,406,000.00	50.0000000000%
8	JTF4	Public	JTF** - Article 3 JTF resources		6,213,943.00	3,757,220.00	150,288.00	2,217,726.00	88,709.00	6,213,943.00	6,213,943.00		12,427,886.00	50.0000000000%
8	JTF4	Public	JTF** - Article 4 JTF resources		9,360,057.00	9,000,055.00	360,002.00			9,360,057.00	9,360,057.00		18,720,114.00	50.0000000000%
8	JTF4	Public	JTF**		15,574,000.00	12,757,275.00	510,290.00	2,217,726.00	88,709.00	15,574,000.00	15,574,000.00		31,148,000.00	50.0000000000%
Total			JTF** - Article 3 JTF resources		36,985,744.00	30,228,835.00	1,209,152.00	5,334,382.00	213,375.00	36,985,744.00	36,985,744.00		73,971,488.00	50.0000000000%
Total			JTF** - Article 4 JTF resources		47,480,950.00	45,654,761.00	1,826,189.00			47,480,950.00	47,480,950.00		94,961,900.00	50.0000000000%
Grand total					84,466,694.00	75,883,596.00	3,035,341.00	5,334,382.00	213,375.00	84,466,694.00	84,466,694.00		168,933,388.00	50.0000000000%

* For ERDF and ESF+: less developed, transition, more developed, and, where applicable special allocation for outermost and northern sparsely populated regions. For Cohesion Fund: not applicable. For technical assistance, application of categories of region depends on the selection of the fund.

** Indicate the total JTF resources, including the complementary support transferred from the ERDF and the ESF+. The table shall not include the amounts in accordance to Article 7 JTF Regulation. In case of technical assistance financed from the JTF, the JTF resources should be split into resources related to Articles 3 and 4 JTF Regulation. For Article 4 JTF Regulation, there is no flexibility amount.

4. Enabling conditions

Reference: point (i) of Article 22(3) CPR

Table 12: Enabling conditions

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
1. Effective monitoring mechanisms of the public procurement market			Yes	Monitoring mechanisms are in place that cover all public contracts and their procurement under the Funds in line with Union procurement legislation. That requirement includes: 1. Arrangements to ensure compilation of effective and reliable data on public procurement procedures above the Union thresholds in accordance with reporting obligations under Articles 83 and 84 of Directive 2014/24/EU and Articles 99 and 100 of Directive 2014/25/EU.	Yes	National Public Procurement Policy Framework https://ogp.gov.ie/national-public-procurement-policy-framework/ National Public Procurement Guidelines on Goods and Services https://ogp.gov.ie/public-procurement-guidelines-for-goods-and-services/ www.eTenders.gov.ie Capital Works Management Framework https://constructionprocurement.gov.ie/ DPER circular 13/2015 https://www.gov.ie/en/circular/2b0103e70fec4127983d2c1e60e0546d/ This will be updated for 21-27 period. https://ogp.gov.ie/public-procurement-guidelines-for-goods-and-serv	The Office of Government Procurement (OGP) has responsibility for developing and setting out the overarching policy framework for public procurement in Ireland. The National Public Procurement Guidelines outline the responsibilities of contracting authorities to comply with monitoring and reporting arrangements in line with EU procurement legislation. eTenders provides a central facility for advertisement of procurement opportunities and award notices across the public sector which is reported on by OGP. The CWMF is an integrated set of contractual provisions, guidance material and technical procedures which covers all aspects of the delivery process of a public works project from inception to final project delivery and review. As is noted in DPER circular 13/2015 on management and control procedures for ESIF. Managing Authorities, Intermediate Bodies and Beneficiaries are responsible for ensuring that projects and operations are in compliance with Procurement Guidelines and EU legislation. The National Public Procurement

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
							Guidelines for Goods and Services set out these arrangements on page 72-73. Reports in relation to this directive are submitte
				2. Arrangements to ensure the data cover at least the following elements: a. Quality and intensity of competition: names of winning bidder, number of initial bidders and contractual value; b. Information on final price after completion and on participation of SMEs as direct bidders, where national systems provide such information.	Yes	https://ogp.gov.ie/public-procurement-guidelines-for-goods-and-services/ https://www.etenders.gov.ie/Media/Default/SiteContent/LegislationGuides/Circular_10_-_14_0.pdf	The National Public Procurement Guidelines set out these arrangements on page 72-73. Information on price at award is provided in the Contract Award Notice required for every contract above the value of €25,000. eTenders, the national procurement platform, records the details of all interested bidders. eTenders is a live platform. In addition, page 22-23 of the National Procurement Guidelines on Goods and Services set out the policy on SME participation in public procurement.
				3. Arrangements to ensure monitoring and analysis of the data by the competent national authorities in accordance with article 83 (2) of directive 2014/24/EU and article 99 (2) of directive 2014/25/EU.	Yes	www.eTenders.gov.ie Report of the Interim Procurement Reform Board	OGP analyses the data captured on eTenders and prepares Article 83 and Article 99 reports to the European Commission as required. This document that is regularly published and contains additional information.
				4. Arrangements to make the results of the analysis available to the public in accordance with	Yes	Public Service Spend and Tendering Analysis	Reports are published on the OGP website once finalised. The OGP also publishes an annual Spend and

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
				article 83 (3) of directive 2014/24/EU and article 99 (3) directive 2014/25/EU.		https://ogp.gov.ie/wp-content/uploads/OGP-2017-Public-Service-Spend-and-Tendering-Analysis.pdf Report of the Interim Procurement Reform Board	Tendering Analysis report. This document that is regularly published contains additional information.
				5. Arrangements to ensure that all information pointing to suspected bid-rigging situations is communicated to the competent national bodies in accordance with Article 83(2) of Directive 2014/24/EU and Article 99(2) of Directive 2014/25/EU.	Yes	https://ogp.gov.ie/public-procurement-guidelines-for-goods-and-services/ https://www.ccpc.ie/business/help-for-business/guidelines-for-business/bid-rigging-what-you-need-to-know/	Contracting Authorities must report suspected bid-rigging to the Competition and Consumer Protection Commission (see p. 19 of guidelines) The Competition and Consumer Protection Commission (CCPC) is an independent statutory body with a dual mandate to enforce competition and consumer protection law in Ireland. It regularly publishes information for consumers and businesses. For example, it recently published a “Business Guide on Bid Rigging”. Ireland’s Anti-Fraud Coordination Service (AFCOS) based in the EU and International Division of Dept of Finance are responsible for anti-fraud coordination for EU funds in Ireland.
2. Tools and capacity for effective application of			Yes	Managing authorities have the tools and capacity to verify compliance with State aid rules: 1. For undertakings in difficulty	Yes	https://enterprise.gov.ie/en/What-We-Do/EU-Internal-Market/EU-State-Aid-Rules/	Granting authorities will require that applicants for support from the funds confirm within the application process that they are not an undertaking in

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
State aid rules				and undertakings under a recovery requirement.		A list of undertakings under a recovery requirement is available on the Commission's website. Published data will be consulted. For example, the universities are registered charities and their financial data is published on the website of the Charities Regulator Company financial data is available on the website of the Companies Registration Office (CRO). The CRO is the central repository of public statutory information on Irish companies and business names.	difficulty and that they are not subject to a recovery order. Granting authorities may rely on accountants certificates, published financial statements and databases (including Arachne) to verify as appropriate. Checks will be carried out and documented by the awarding bodies at the project selection stage and again as part of the management verification process as appropriate. Applicants will be required to complete self-declarations and to provide supporting documents as appropriate. Awarding bodies will be able to validate information against national databases (see above), accountant's certificates and/or audit reports. The Managing Authorities will review the checks carried out and documented at the level of the operation by the awarding bodies as part of the MA management verification process and using an approved sampling methodology.
				2. Through access to expert advice and guidance on State aid matters, provided by State aid experts of local or national bodies.	Yes	https://enterprise.gov.ie/en/What-We-Do/EU-Internal-Market/EU-State-Aid-Rules/ GBER schemes are published on the website of the Granting Authority (and the relevant information is made	The State Aid Unit in the Department of Enterprise Trade and Employment (DETE) provides guidance on interpretation of state aid rules and state aid training. EMFAF's parent department and several ERDF intermediary bodies have in-house expertise in relation to State Aid.

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
						available to the Commission as part the information note required within 20 days of the granting of aid under the scheme). DETE is currently considering creating a centralised website for all GBER schemes.	DETE will provide advice, where relevant, on schemes at design stage and during the implementation phases of programmes. Advice is available to all public service bodies and the unit operate a case management system to ensure service delivery. If the issue is particularly complex or Managing Authority decide to seek another opinion they can deploy technical assistance to procure state aid advice including legal advice or specialist training. The State Aid Unit will provide tailored training to Managing Authorities and public bodies delivering schemes upon request subject to capacity. The Interdepartmental Committee on State Aid is a state aid network, which includes Managing Authorities, shares information and knowledge.
3. Effective application and implementation of the Charter of Fundamental Rights			Yes	Effective mechanisms are in place to ensure compliance with the Charter of Fundamental Rights of the European Union ('the Charter') which include: 1. Arrangements to ensure compliance of the programmes supported by the Funds and their implementation with the relevant provisions of the Charter.	Yes	Irish Human Rights and Equality Commission Act 2014 IHREC Strategy Statement Implementing the Public Sector Equality and Human Rights Duty Guidance Tool on Equality and Human Rights in EU Funds	The MAs will ensure compliance with the Charter in all Funds. IHREC will support the MAs with monitoring, assisting to ensure compliance with the Charter. The Public Sector Equality and Human Rights Duty (the Duty) requires public bodies to have regard to non-discrimination, equality, and human rights in carrying out their functions. Adherence to the Duty by all implementing bodies will help to ensure compliance with the Charter. Building on the Duty, a guidance tool

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
							has been developed with IHREC to assist Intermediate Bodies (IBs) and Beneficiaries in advancing equality and human rights. IHREC will be invited to sit on the PMCs and will be consulted throughout the development of the PA and OPs and in implementation, monitoring and evaluation of OPs. Compliance will be ensured through application of the Duty and with the help of the Commission's 'Fundamental Rights Checklist' and IHREC guidance. Each IB or scheme delivery partner will report annually on progress in relation to human rights and equality and on continued compliance with the Charter. Training on human rights and equality will be procured
				2. Reporting arrangements to the monitoring committee regarding cases of non-compliance of operations supported by the Funds with the Charter and complaints regarding the Charter submitted in accordance with the arrangements made pursuant to Article 69(7).	Yes	https://www.ihrec.ie/	Where a complaint regarding the Charter or potential case of non-compliance of operations supported by the Funds with the Charter is brought to the attention of the MA, the MA will establish the facts of the case. If the case is established by the MA to be a potential breach of the Charter, the MA will request that IHREC provide an assessment. The MA will state clearly the reasons for its belief that a potential breach of the Charter has occurred. Upon formal receipt of such a request,

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
							IHREC will complete their assessment with reference to Ireland's obligations under the Charter. Where IHREC deem that the Charter has not been complied with they will inform the Monitoring Committee. IHREC will set out its findings in a report and propose recommendations, if any, drawing on the Public Sector Equality and Human Rights Duty and the guidance tool developed by IHREC and the MAs to support integration of equality and human rights standards under the Funds. The MA will respond and inform the Committee of any remedial actions taken and of the scope to draw lessons for the implementation of programmes. Reporting on any cases of non-compliance and complaints will take place at least annually.
4. Implementation and application of the United Nations Convention on the rights of persons with disabilities (UNCRPD) in accordance with Council Decision 2010/48/EC			Yes	A national framework to ensure implementation of the UNCRPD is in place that includes: 1. Objectives with measurable goals, data collection and monitoring mechanisms.	Yes	The National Disability Inclusion Strategy Mid-Term Review of National Disability Inclusion Strategy Comprehensive Employment Strategy for People with Disabilities 2015-24 IHREC - UNCRPD NDA – Monitoring of NDIS	The current mechanism to implement the UNCRPD commitments is the National Disability Inclusion Strategy (NDIS) and its Steering Group. The NDIS has been extended until the end of 2022 with implementation of actions and monitoring by the NDIS Steering Group continuing. Progress is tracked against a set of 62 indicators identified by the National Disability Authority (NDA). There will be ongoing assessment of the implementation of actions identified in the NDIS until the strategy concludes.

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
						Launch of Disability Consultation Network	The Mid-Term review of the NDIS commits to the development of a specific UNCRPD implementation plan, expected in 2022. The Comprehensive Employment Strategy for People with Disabilities (CESPD) is also of particular relevance in relation to Article 27 of the UNCRPD. IHREC is the independent monitoring mechanism for UNCRPD in Ireland, and will work with the NDA to carry out this task. A Disability Participation and Consultation Network has been established to ensure that persons with disabilities have input into the formation of policy and legislation in Ireland.
				2. Arrangements to ensure that accessibility policy, legislation and standards are properly reflected in the preparation and implementation of the programmes.	Yes	The National Disability Inclusion Strategy Comprehensive Employment Strategy for People with Disabilities 2015-24 Disability Act 2005 Employment Equality Act 1998-2015 Equal Status Act 2000-2018	The MAs will ensure that accessibility policy, legislation and standards are properly reflected in the preparation and implementation of programmes. Where relevant, interventions will be aligned with and enable progress on the implementation of the NDIS & CESPD. The NDA and IHREC are members of the Partnership Process Steering Group which advises on preparation for 2021-27 and will be consulted throughout the development of the PA and OPs. They will be invited to sit on the Monitoring

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
						NDA Code of Practice on Accessibility of Public Services and Information provided by Public Bodies NDA Centre for Excellence in Universal Design Implementing the Public Sector Equality and Human Rights Duty	Committees. The MAs will ensure that accessibility policy, legislation and standards will be reflected in all stages through consultation on key documents and active monitoring. Relevant policy, legislation and standards include the NDIS, CESPD, the Disability Act and the Equality Acts. The NDA and IHREC have developed detailed guidance for use by public bodies involved in preparation and implementation of programmes. Each IB or scheme delivery partner will report annually on disability issues. Training in relation to disability issues will be procured and provided to staff in the MAs, IBs and Beneficiaries as required
				3. Reporting arrangements to the monitoring committee regarding cases of non-compliance of operations supported by the Funds with the UNCRPD and complaints regarding the UNCRPD submitted in accordance with the arrangements made pursuant to Article 69(7).	Yes	https://www.ihrec.ie/	Where a complaint regarding UNCRPD or potential case of non-compliance of operations supported by the Funds with UNCRPD is brought to the attention of the MA, the MA will establish the facts of the case. If the case is established by the MA to be a potential breach of UNCRPD, the MA will request that IHREC provide their assessment. The MA will state clearly the reasons for its belief that a potential breach of UNCRPD has occurred. Upon formal receipt of this request, IHREC will complete their assessment

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
							with reference to Ireland's obligations under UNCRPD, the Employment Equality Acts and the Equal Status Acts. Where IHREC deem that UNCRPD has not been complied with, they will inform the Monitoring Committee. IHREC will set out its findings in a report and propose recommendations, if any, drawing on the Public Sector Duty and the guidance tool developed by IHREC and the MAs to support integration of equality and human rights under the Funds. The MA will respond and inform the Committee of any remedial actions taken and of the scope to draw lessons for the implementation of programmes. Reporting on any cases of non-compliance and complaints will take place at least annually.

5. Programme authorities

Reference: point (k) of Article 22(3) and Articles 71 and 84 CPR

Table 13: Programme authorities

Programme authorities	Name of the institution	Contact name	Position	Email
Managing authority	Eastern and Midland Regional Assembly	Clare Bannon	Acting Director	cbannon@emra.ie
Audit authority	Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation	Olubusola Laiyemo	Head of Internal and EU Audit Unit	olubusola.laiyemo@per.gov.ie
Body which receives payments from the Commission	Department of Finance	Paddy Delaney		paddydelaney@finance.gov.ie
Body (other than managing authority) carrying out the accounting function	Department of Climate, Energy and the Environment	Caroline Lyons	Principal officer	Caroline.Lyons@dcee.gov.ie

The repartition of the reimbursed amounts for technical assistance pursuant to Article 36(5) CPR if more bodies are identified to receive payments from the Commission

Reference: Article 22(3) CPR

Table 13A: The portion of the percentages set out in point (b) of Article 36(5) CPR that would be reimbursed to the bodies which receive payments from the Commission in case of technical assistance pursuant to Article 36(5) CPR (in percentage points)

6. Partnership

Reference: point (h) of Article 22(3) CPR

The Partnership Principle is a key feature of EU Funds under shared management, including the JTF in Ireland. The EU JTF Programme was prepared with input from a broad range of partners and stakeholders from across the relevant territory, in compliance with Article 22(3)(h) of the CPR and Article 8(1) of the EU JTF regulation. Broad engagement throughout programming is essential to ensure actions are adapted to the local and regional needs and priorities, that funding is spent efficiently, and to bring added value by including a wide range of stakeholders in funding management. Partnership also helps to avoid policy fragmentation.

Preparation of Programme

The preparation of the Programme has operated in accordance with the European Code of Conduct on Partnership and Article 8 of the CPR in relation to partnership and multilevel governance. The Managing Authority (MA) engaged with relevant partners during the programme preparation stage in a transparent and effective way. Consultation of partners followed several steps and processes, involving review of public policy, public consultations and updates on progress. Documentation was circulated to members of the PPSG and the PAWG, notices of public consultation and consultation reports were published on the website www.gov.ie with links from the www.eufunds.ie and MA's website. The output of these actions informed the shape of the programme. Partners have also been integral in their feedback during the preparation of the programme and amendments, as appropriate.

National Partnership Structures

Coordination between Funds ensure synergies between co-financed activities. At national level, two groups were set up to assist in the development of EU-funded programmes, including the JTF, and encourage coordination between EU Funds and national instruments. These structures remain in place for implementation.

- The Partnership Process Steering Group of the Funds (PPSG) was established to assist programme authorities in developing the Partnership Agreement, including identifying and putting in place mechanisms to address synergies, complementarities and enhance cooperation across programmes. The PPSG is made up of representatives from the Member State, the funds covered by the CPR and relevant government Departments, economic & social partners, bodies promoting social inclusion, fundamental rights, rights of persons with disabilities, gender equality & non-discrimination, and relevant bodies representing civil society, the Common Agricultural Policy, the Recovery & Resilience Plan, and the Brexit Adjustment Reserve.
- The Partnership Agreement Working Group (PAWG) brought together the funds covered by the PA to help draft the document and explore potential complementarities between the funds and other EU instruments. It also played a key role in the development of a common approach to the horizontal principles. This group met regularly during the preparation phase, and it is proposed that it could continue to examine challenges of managing bodies in developing complementarities between actions and facilitate peer to peer learning between funds. The PAWG reports to the PPSG.

EU JTF continues to participate in the National Communications Committee to coordinate EU-funds communications activities.

Structural Reform Support Programme

To support MSs in the preparation of their JT plans, the European Commission contracted technical expertise through its Structural Reform Support Programme (SRSP) to consider the development needs of the proposed EU JTF Territory in Ireland. Under SRSP, the Commission made support available to help national and regional authorities to assess social, economic and environmental impacts of the transition, to build a dialogue among stakeholders to reach a common vision on how to go about the transition and to identify actions to achieve a successful transition. AARC Ltd. and EnvEcon were selected to carry out an assessment of the transition process. The reports to assist in the programme development process are publicly available. Extensive engagement with relevant stakeholders at local, regional and national levels, including the Midlands Regional Task Force and Just Transition Commissioner, was a key feature in the preparation and finalization of these reports.

Engagement with Government Departments & Agencies

Following the publication of the SRSP funded reports, the Department of the Environment, Climate and Communications engaged with the relevant Government Departments and Agencies to explore their involvement in the potential actions put forward at the end of the SRSP process. This engagement facilitated further exploration of potential programme alignment and complementarity with national policies and priorities.

Public Consultation, Dec 2021 – Mar 2022

To assist in the development of the Territorial Just Transition Plan and Programme, a public consultation was carried out from December 2021 to March 2022. Gathering views of a broad range of stakeholders, including individuals, communities, businesses, social enterprises, civil society and representative bodies in the JT Territory, overall, 240 individuals and organisations engaged with the consultation process. It consisted of written submissions (40), online survey responses from individuals and organisations (82), a series of workshops with the public and with local authority staff and elected members, as well as a workshop dedicated to gathering input from youth (16 to 24-year-olds) in the region, totaling 57 participants. Written submissions to the consultation were possible in English and Irish. A report, prepared by a contracted organisation, gives an overview of the responses received during the public consultation process and is publicly available.

Engagement with Local Elected Officials

Development of the EU JTF Programme has been a recurring agenda item of the EU Subcommittee of the Eastern and Midland Regional Assembly (EMRA). Through this group, local elected representatives are kept informed of the developments and able to share their views. These meetings were then reported to the whole Assembly membership as part of the monthly Assembly meetings' agenda. Online briefings on the EU JTF were also held with Oireachtas Members, local elected officials and staff.

Complementarities Workshop

In April, November and December 2021, a series of complementarities workshops took place where the CPR funds and other EU programmes discussed their main themes to identify possible complementarities. The different funds explored how they could work together to achieve common goals and avoid double funding. A report was drafted with an outline of issues raised and of next steps for continued cooperation.

Strategic Environmental Assessment (SEA) with Public Consultation

In 2022, the MA commissioned an SEA of the Programme to assess the likely significant environmental effects of its implementation. The aim is to provide for a high level of protection of the environment and ensure environmental considerations are integrated and addressed at the earliest appropriate stage of decision making. This process is conducted in line with national & EU guidelines and legislation and includes an assessment of the respect of the "do no significant harm" principle. The process will include

two stages of consultation with the public and relevant statutory bodies.

Horizontal Enabling Conditions Engagement

The Fund worked closely with IHREC on the development of a new guidance tool to strengthen the institutional capacity of Intermediate Bodies (IBs) and Beneficiaries in advancing equality and human rights during programme implementation.

During Implementation

Programme Monitoring Committee (PMC)

The partnership principle and the European Code of Conduct on Partnership will be reflected in both PMC membership and adopted rules of procedure. Gender balance will be promoted and membership will be published on the Programme website and will include representatives from:

- Member State (DPER & DCEE)
- Regional, local, national, & other relevant public authorities, incl. those responsible for implementation & Government Departments representing the horizontal principles
- Audit authority
- IBs, relevant Departments & Agencies
- Elected representatives at local & regional level of the Territory
- Economic & social partners
- Civil society bodies – environmental partners, youth representation, NGOs & bodies responsible for promoting social inclusion, fundamental rights, rights of persons with disabilities, gender equality & non-discrimination
- Representatives from other EU shared management funds in Ireland
- European Commission in an advisory capacity

The PMC will meet at least once a year to review progress in programme implementation. It will make recommendations to accommodate new challenges impacting programme implementation, monitor progress in achieving milestones and targets and measures taken to address issues. Progress on communications and visibility actions as well as operations of strategic importance will be examined at these reviews. It will also monitor relevant programme contributions to Ireland's country-specific recommendations, evaluations and follow up to associated findings, actions to enable fulfilment of enabling conditions, progress to administrative capacity-building for public bodies, partners and beneficiaries, as relevant.

This Committee will be set up within 3 months of the date of notification to the Member State of the Programme's approval. The MA will submit a programme evaluation plan to the PMC within a year of approval as well as a mechanism for reporting to the PMC cases of non-compliance of supported operations with the Chamber of Fundamental Rights of the EU to ensure enabling conditions remain respected during implementation.

In the interim and as early as is practical, the MS and MA envisage establishing a shadow PMC which will reflect the above membership and ensure early involvement of the relevant stakeholders in the finalisation and launch of the Programme.

Role of Partners in Implementation, Monitoring, Reporting & Evaluation

Partnership will be essential for programme implementation, including monitoring, reporting on progress, evaluation activities and communication. Many of the partners and stakeholders involved in programme preparation will be directly involved in Programme implementation. Certain public bodies and state agencies will be intervention beneficiaries as appropriate. A performance framework will be established, as per Article 17 of the CPR, for transparent monitoring, reporting and evaluation of programme performance. Relevant partners and stakeholders will be consulted as appropriate, for the delivery of this performance framework. Technical assistance will be used to support the strengthening of the institutional capacity of partners, including, for example, training and development activities.

No Double Funding

Complying with Article 188 Regulation 2018/1046, during project selection there will be checks for double financing e.g. validation of the project selection criteria by the PMC, and the beneficiary will be required to indicate the sources and amounts of any other funding received or applied for in the same financial year for the same action.

During implementation, on-the-spot checks, audits, etc. will be incorporated into the Article 74 checks.

Communications

Timely, transparent and effective communication will be key to successful partnership engagement. This will ensure that stakeholders and relevant parties are kept informed of programme progress and that visibility to the broader public is maintained.

7. Communication and visibility

Reference: point (j) of Article 22(3) CPR

The Charter of Fundamental Rights of the EU guarantees the right of all citizens to be informed about European issues, and as such sets out a legal basis for effective communication. The MA will respect this right by using appropriate means to communicate to key stakeholders and to the general public, the opportunities, achievements and impact of the EU JTF Programme in Ireland in a visible, open and transparent way. The MA will involve delivery partners to maximise visibility of programme work and results.

Key objectives

- Highlight the positive contribution of the EU JTF to the lives of people living in the Territory, including awareness of the results and impact of funded activity
- Raise awareness amongst stakeholders and potential beneficiaries of funding opportunities
- Maximise an understanding of the objectives and achievements of operations supported by the EU JTF, with particular attention to Operations of Strategic Importance (OSI)
- Inform and support beneficiaries in communicating their projects and in complying with EU, national and Programme legislation and guidelines

Target Audience

The means of communicating and nature of the message will be tailored to the target audience, with particular emphasis on reaching populations in and around the target Territory. The target audience for communication activities will comprise one or more of the following groups:

- General public
- Potential beneficiaries & beneficiaries
- Elected representatives
- Programme Monitoring Committees & Intermediate Bodies
- European Commission, European Commission Representation & European Parliament in Ireland
- Europe Direct Information Centres in region
- National & local media
- Government Departments, Regional Assemblies, Local Authorities, other public bodies
- Academia, research institutions, education & training bodies
- Visiting delegations
- Economic & social partners, incl. SMEs
- Civil society representatives
- Organisations representing young people in the Territory

Communications Channels

The MA will prepare and implement an annual communication plan and establish monitoring & evaluation mechanisms to measure effectiveness. This will inform the MA on prioritising resources and the most effective communication tools to meet its strategic objectives.

The MA will proactively seek opportunities to highlight results and achievements of the Programme.

Key channels:

- National website portal for information on EU Funds, incl. information on EU JTF programme
- Website: provide regular updates on programme objectives, opportunities and activities, hosted on MA website
- Social media channels, incl. Twitter, Facebook, LinkedIn, and others as appropriate to target different audiences
- Events (in-person, hybrid, online) to inform & engage audiences, incl. public events
- Media engagement through press releases, advertising, interviews
- Publications (online/print/audio-visual productions) highlighting positive contribution of the EU
- Use of data to publicise results of EU JTF
- Collaboration with national communications committee to deliver joint activities
- Office email address dedicated to queries from the public

The MA will consider accessibility of its communications tools and platforms for persons with disabilities and will comply with S.I. No. 358/2020 - European Union (Accessibility of Websites and Mobile Applications of Public Sector Bodies) Regulations 2020.

There will be additional support to OSI along these channels to ensure programme achievements are visible.

The MA will nominate a communication officer to deliver all communications and visibility measures and to collaborate with the National Communication Co-ordinator. The MA will actively engage in the other EU funds operating in Ireland, including contributions to the national web portal, and with the European Network of Communication Coordinators to explore new and innovative approaches to communicating European funding. The MA will report progress on communications activities to the PMC and the European Commission at least once a year.

Budget

At least 0.3% of the Programme budget will be dedicated to communication measures. The budget will have a degree of flexibility in order to react to changing circumstances during the programming period.

Monitoring & Evaluation

Different analytical tools will be used to record, track and evaluate the success of media activities on each platform on a regular basis. This analysis will be focused on engagement levels, reach, impressions, new followers. Analytical data from internal statistics, listener and reader reach, website/platform analytics, etc., will be collected and continuously assessed to enhance performance.

The following actions will be monitored and evaluated annually, and reported to the PMC, using metrics and tools as appropriate on the specific platforms:

- Website & social media: metrics measured against 2022 analytics as baseline
- Events: participation at 5 events per year delivered by MA and third-party organisations on EU JTF Programme

- Case studies: 4 collected and published online per year
- Publications: 4 produced and published online (with programme statistics) per year, including newsletters
- Advertisements: 5 produced and published online and print over the programming period

8. Use of unit costs, lump sums, flat rates and financing not linked to costs

Reference: Articles 94 and 95 CPR

Table 14: Use of unit costs, lump sums, flat rates and financing not linked to costs

Intended use of Articles 94 and 95 CPR	Yes	No
From the adoption, the programme will make use of reimbursement of the Union contribution based on unit costs, lump sums and flat rates under the priority according to Article 94 CPR	☒	☐
From the adoption, the programme will make use of reimbursement of the Union contribution based on financing not linked to costs according to Article 95 CPR	☒	☐

Appendix 1: Union contribution based on unit costs, lump sums and flat rates

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in %	Type(s) of operation covered		Indicator triggering reimbursement		Unit of measurement for the indicator triggering reimbursement	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Amount (in EUR) or percentage (in case of flat rates) of the SCO
					Code(1)	Description	Code(2)	Description			
JTF1	JTF	JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement		3.20%	013. Digitising SMEs (including e□Commerce, e□Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start□ups, B2B)	Just Transition Fund – Digital Transformation Programme		Workstream 1 Booking system and distribution	Workstream 1: Booking systems and Distribution • Number of units of level 1 booking system and distribution support delivered • Number of units of level 2 booking system and distribution support delivered • Number of units of level 3 booking system and distribution support delivered • Number of units of level 4 booking system and distribution support delivered	Unit cost	Unit Cost ref: 1 Workstream number:1 Workstream: Booking systems & distribution Level:1 Unit cost (€)2,257 Unit Cost ref: 2 Workstream number:1 Workstream: Booking systems & distribution Level:2 Unit cost (€)2,886 Unit Cost ref: 3 Workstream number:1 Workstream: Booking systems & distribution Level:3 Unit cost (€)4,512 Unit Cost ref: 4 Workstream number:1 Workstream: Booking systems & distribution Level:4 Unit cost (€)9,132
JTF1	JTF	JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris		3.20%	013. Digitising SMEs (including e□Commerce, e□Business and networked business processes, digital	Just Transition Fund – Digital Transformation Programme		Workstream 2 Website development	Workstream 2: Website Development • Number of units of level 1 website development delivered • Number of	Unit cost	Unit Cost ref: 5 Workstream number:2 Workstream: Website Level:1

Priority	Fund	Specific objective	Category of region	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in %	Type(s) of operation covered		Indicator triggering reimbursement		Unit of measurement for the indicator triggering reimbursement	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Amount (in EUR) or percentage (in case of flat rates) of the SCO
					Code(1)	Description	Code(2)	Description			
		Agreement			innovation hubs, living labs, web entrepreneurs and ICT start□ups, B2B)				units of level 2 website development delivered • Number of units of level 3 website development delivered • Number of units of level 4 website development delivered		Unit cost (€)9,789 Unit Cost ref: 6 Workstream number:2 Workstream: Website Level:2 Unit cost (€)16,155 Unit Cost ref: 7 Workstream number:2 Workstream: Website Level:3 Unit cost (€)24,369 Unit Cost ref: 8 Workstream number:2 Workstream: Website Level:4 Unit cost (€)32,000
JTF1	JTF	JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement		3.20%	013. Digitising SMEs (including e□Commerce, e□Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start□ups, B2B)	Just Transition Fund – Digital Transformation Programme		Workstream 3 Content	Workstream 3: Content • Number of units of content upgrade delivered	Unit cost	Unit Cost ref: 9 Workstream number:3 Workstream: Content Level:1 Unit cost (€)2,775
JTF1	JTF	JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement		3.20%	013. Digitising SMEs (including e□Commerce, e□Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start□ups, B2B)	Just Transition Fund – Digital Transformation Programme		Workstream 4 Digital marketing	Workstream 4: Digital Marketing support • Number of units of digital marketing support delivered	Unit cost	Unit Cost ref: 10 Workstream number:4 Workstream: Digital Marketing Level:1 Unit cost (€)2,802
JTF1	JTF	JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts		3.20%	013. Digitising SMEs (including e□Commerce,	Just Transition Fund – Digital Transformation		Workstream 5 Data measurement and	Workstream 5: Data measurement & insights support	Unit cost	Unit Cost ref: 11 Workstream

Priority	Fund	Specific objective	Category of region	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in %	Type(s) of operation covered		Indicator triggering reimbursement		Unit of measurement for the indicator triggering reimbursement	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Amount (in EUR) or percentage (in case of flat rates) of the SCO
					Code(1)	Description	Code(2)	Description			
		of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement			e□Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start□ups, B2B)	Programme		insights	• Number of units of data measurement and insight support delivered		number:5 Workstream: Data measurement & insights Level:1 Unit cost (€)3,263

(1) This refers to the code for the intervention field dimension in Table 1 of Annex I to the CPR and the Annex IV to the EMFAF regulation

(2) This refers to the code of a common indicator, if applicable

B. Details by type of operation

Operation type short title	Just Transition Fund – Digital Transformation Programme
The managing authority received support from an external company to set out the simplified costs	☒
Name of external company	The Intermediate Body, Fáilte Ireland, on behalf of the Managing Authority have set out the below Simplified Costs based on their historical data. For Workstream 2 level 4 unit cost (Website- highly complex, bespoke solution): Yes. An expert opinion was obtained from the CEO of RazorSpire, a company which specialises in this space. For all other unit costs – No.
1. Description of the operation type including the timeline for implementation (1)	The operation falls within priority 1 of the Irish EU JTF programme, which aims to foster the economic diversification of the territory by supporting productive investments in specific beneficiaries including micro-enterprises, SMEs and economic stakeholders in key sectors. E.g. Bed and Breakfasts, hotels, tourism operators etc. It falls under the approved implementation plan for Action 1.1 (Scheme B Category 4 – Digital Transformation Productivity Enhancement). The objective of the operation is to enable businesses in the tourism sector in the Just Transition territory to unlock greater productivity by improving their digital maturity. Activities funded under the scheme are: website development, destination content development, data measurement and insights, digital marketing, booking engines and connected distribution systems. The extent of the supports to be delivered to individual businesses is determined via a digital maturity audit of eligible entities, which covers five specific pillars: Leadership, Governance, Operational Capability, Technology and People. The operation has two strands: • Digital maturity assessments to identify the required supports for individual businesses within the Just Transition Territory. These assessments commenced in 2024 and are not the subject of the unit cost application. A vouched cost model (real costs) will be used to verify these costs. • Rollout of the individual supports (see field 6 below for the categories of support). These supports which are the subject of this unit cost application are envisaged to commence on 1/01/2025. Individual supports are delivered in the following 5 areas: Booking systems & distribution (workstream1), website (workstream2), content (workstream3), digital marketing (workstream4), data measurement and insight (workstream5). Workstreams 1 and 2 have four levels according to the required

	level of complexity. Accordingly, each workstream has four unit costs. Workstreams 3 to 5 have a single level and thus only one unit cost applies to each workstream. Complexity levels have been determined using a mix of the following factors: • Experience from Digital that Delivers program. Under this programme 600 tourism businesses have been supported to date under workstreams which mirror those described below. It is a Fáilte Ireland designed and led scheme, and is exchequer funded. The Digital that Delivers Programme has been running since 2021, the Just Transition Digital Transfomation Scheme has been adapted for the needs of the Territory. • Criteria noted under 'summary criteria' column • Expertise and experience of the beneficiary's digital consultants who inputted in the development of the criteria Workstream 1 Booking system and distribution Level 1 (low complexity) Summary Criteria: Business already has an approved online booking system in place. Grant funding will be utilised to support technical system and operational efficiencies through hardware, software, and training where identified by the digital consultants. Level 2 (medium complexity) Summary Criteria: Business has no online booking system in place, but their requirements demonstrate that an Off the Shelf system will be sufficient to meet their requirements. Grant funding will be utilised to support the acquisition and technical set up of an Off the Shelf booking system, hardware, software, and training where identified by the digital consultants. Level 3 (high complexity) Summary Criteria: Business has no online booking system in place, and their requirements or business type demonstrate that a more complex system is required that allows integration into 3rd party software such as a Property Management System. Grant funding will be utilised to support the acquisition and technical set up of a suitable booking system, hardware, software, and training where identified by the digital consultants. Level 4 (highly complex, bespoke solution) Summary Criteria: Business has no online booking system in place, and their requirements or business type demonstrate that a custom/bespoke system, with the ability to customise the platform, is required. Grant funding will be utilised to support the acquisition and technical set up of a suitable booking system, hardware, software, and training where identified by the digital consultants. Workstream 2 Website Level 1 (low complexity) Summary Criteria: Business whose website needs and requirements are less challenging due to either the size of the

	business and the range of products and experiences on offer or based on how well their current website is already performing. Level 2 (medium complexity) Summary Criteria: Standard website that is a complete replacement of a client's website. It's typically for a smaller website with around 15 to 25 pages. A replacement website looks to improve its functionality, design, performance, user experience and ensure compliance with WCAG 2.2 AA. Level 3 (high complexity) Summary Criteria: Larger website with a typical page count of around 25 to 50 pages. As well as having a higher page count there is some additional complexity to this site that creates more work for the agency. E.g. it could have a shop that needs migrating and updating. It will also be delivered to WCAG 2.2 AA. Level 4 (highly complex, bespoke solution) Summary Criteria: This website would typically have over 50 pages and it would be relevant a for a bigger business with more complex needs. There would be multiple areas that are affecting the price including the page count This is based on average cost of websites delivered under previous programmes. This includes a base cost of €22k plus €10k for accessibility. Additional 7 EU Just Transition Digital Transformation Programme Level Value Detail/Qualification Grant Level Rationale and various integration requirements. We also ensure compliance with WCAG 2.2 AA. Workstream 3 Content Level 1 Summary Criteria: This is to cover one of the four possible projects listed below: • Content Strategy & Hardware – Purchase of a piece of content creation hardware and one time training on how to use the hardware & best practices for creating engaging content. • Videography - Professional videography shoot of the experience to create content for the business's website, YouTube & social channels. • Photography - Professional photography shoot of the experience to create content for their website & social channels. • Copy Writing – Creation of engaging content for their website pages. Website content delivered on this project will be digitally accessible and meet WCAG AA 2.2. Workstream 4 Digital Marketing Level 1 Summary Criteria: This is to cover one of the four possible projects listed below: • Once-off implementation of SEO best practices including Keyword Research, Onsite Optimisation, Technical SEO

	Updates. Also included - an upskilling SEO workshop to be delivered. • Paid Search Strategy and Implementation Support Technical assistance and mentorship in the creation of campaigns and best practices in managing a Google Ads Account. • Paid Social Strategy and Implementation Support – Technical assistance and mentorship in the creation of an organic post plan, social strategy, and best practices in managing a Paid Social Ad Account • Digital Strategy - this would include a digital strategy workshop and a completed digital strategy document/digital marketing plan for implementation. Best for those that have no strategy or plan in place. Also suitable for a business beginning their digital journey. Workstream 5 Data measurement & insights Level 1 Summary Criteria: Covers an audit of existing analytics set up, future proof analytics set up of Google Analytics 4 & integration with the business's Connected Online Booking System. Ensuring full eCommerce revenue tracking to enable better return on investment analysis for the business. Includes a connection to Big Query. The envisaged final date for the completion of the operation is 31/10/26
2. Specific objective(s)	JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement
12. Total amount (national and Union) expected to be reimbursed by the Commission on this basis	2,800,000.00

Indicators

3. Indicator triggering reimbursement (2)	Workstream 1 Booking system and distribution
4. Unit of measurement for the indicator triggering reimbursement	Workstream 1: Booking systems and Distribution • Number of units of level 1 booking system and distribution support delivered • Number of units of level 2 booking system and distribution support delivered • Number of units of level 3 booking system and distribution support delivered • Number of units of level 4 booking system and

	distribution support delivered
5. Standard scale of unit cost, lump sum or flat rate	Unit cost
6. Amount per unit of measurement or percentage (for flat rates) of the SCO	Unit Cost ref: 1 Workstream number:1 Workstream: Booking systems & distribution Level:1 Unit cost (€)2,257 Unit Cost ref: 2 Workstream number:1 Workstream: Booking systems & distribution Level:2 Unit cost (€)2,886 Unit Cost ref: 3 Workstream number:1 Workstream: Booking systems & distribution Level:3 Unit cost (€)4,512 Unit Cost ref: 4 Workstream number:1 Workstream: Booking systems & distribution Level:4 Unit cost (€)9,132
7. Categories of costs covered by the unit cost, lump sum or flat rate	Workstream 1: Booking systems & Distribution For all workstreams, the category of cost is direct and involves the provision of the recommended digital interventions by a specialist provider as set out in the letter of offer to the final recipients. The letter of offer specifies the requirement to comply with public procurement procedures. There are no indirect costs included in the SCO. The costs described in field 7 cover all the costs related to the "individual supports" strand of the operation. In addition, the operation also includes a second strand, the "digital maturity assessment" (see also field 1 above). The vouched cost model (real costs) will be used for that part of the operation. The following cost categories are part of the Digital Maturity Assessment Strand, but are not covered by the unit costs:

	Digital strategic agency costs: • Programme definition, planning & delivery costs • Development and execution of an individual digital maturity survey audit for each business • Development of individual digital transformation roadmaps for each business • Ongoing support, including consultation and mentoring to businesses through the implementation of actions identified in digital maturity survey • Provision of workstream documentation materials • Programme management, reporting, governance and administration • Beneficiary Salaries • 7% indirect flat rate costs • Documentation for delivery of programme workstreams
8. Do these categories of costs cover all eligible expenditure for the operation?	No
9. Adjustment(s) method (3)	Consumer Price Index (CPI), Ireland's official measure of inflation, reflecting changes in the price level of consumer goods and services. The CPI is updated monthly and published publicly by the Central Statistics Office, see: https://www.cso.ie/en/statistics/prices/consumerpriceindex/. The SCO will be adjusted annually in March.
10. Verification of the achievement of the units delivered - describe what document(s)/system will be used to verify the achievement of the units delivered - describe what will be checked and by whom during management verifications - describe what arrangements will be made to collect and store relevant data/documents	For all five workstreams, the following verification method applies: • Final recipients provide evidence supporting delivery of the unit • Evidence will be checked and verified by digital consultants appointed by Failte Ireland • The digital consultants will produce a report for Fáilte Ireland, confirming their verification that the unit was delivered. Evidence supporting that verification will be supplied • The above documentation will be retained by Fáilte Ireland as part of the audit trail. • Failte Ireland will document the methodology used to determine the value of the unit cost. This will be saved as read only document and be stored within the overarching Just Transition Folder. • The Investment Grant Agreement (i.e. the investment grant is the grant between the IB and the beneficiary (Fáilte Ireland Industry Digitisiation) will be clear about the unit cost and outline the triggering factors for payment. Elements of the Audit trail: Digital consultants will provide a document certifying delivery

	of each unit as per the following list. This certificate will be accompanied by a detailed project completion report which includes supporting back-up such as screenshots, photographs that evidence delivery: • Unit 1 Workstream 1 Booking system and distribution Level 1(low complexity) Evidence: Certificate/report detailing a technical system and operational efficiencies through hardware, software, and training. • Unit 2 Workstream 1 Booking system and distribution Level 2(medium complexity) Evidence: Certificate/report detailing the acquisition and technical set up of an Off the Shelf booking system, hardware, software, and training. • Unit 3 Workstream 1 Booking system and distribution Level 3(high complexity) Evidence: Certificate/report detailing the acquisition and technical set up of a booking system, hardware, software, and training that allows integration into 3rd party software. • Unit 4 Workstream 1 Booking system and distribution Level 4(highly complex, bespoke solution) Evidence: Certificate/report detailing the acquisition and technical set up of a custom/bespoke online booking system, hardware, software, and training.
11. Possible perverse incentives, mitigating measures(4) and the estimated level of risk (high/medium/low)	For all five workstreams, the level of risk is estimated as low based on below factors. There are a series of checks in place to ensure high quality deliveries are maintained: • The beneficiary maintains and publishes an open panel of established and approved suppliers which businesses are encouraged to select from (for higher value and more complex workstreams such as website or booking systems). Suppliers on the panel must meet established criteria and evidence of quality deliveries in order to feature on the panel. • Upon completion of workstream projects by suppliers, each unit is quality checked by the beneficiary's digital consultants to ensure it meets the requirements briefed at the start and to ensure the end delivery is of a high standard. • If any concerns are highlighted in the final delivery, the project is pushed back to the supplier to fix any outstanding issues before it can be signed off. On the risk of slicing units:

	1. Each business can only apply for one investment grant per defined workstream project - this value of each is allocated based on the initial digital audit undertaken, prior to commencement of any work. 2. A maximum of only five projects will be supported within the programme - or a single complete unit for each workstream project. i.e. across each of the following - Website / Content / Data Measurement / Booking Systems / Digital Marketing. No additional units above and beyond this are allowable. 3. The beneficiary's digital consultants verify the delivery of each complete unit delivery prior to payment of any investment grant by Fáilte Ireland to the business.

3. Indicator triggering reimbursement (2)	Workstream 2 Website development
4. Unit of measurement for the indicator triggering reimbursement	Workstream 2: Website Development • Number of units of level 1 website development delivered • Number of units of level 2 website development delivered • Number of units of level 3 website development delivered • Number of units of level 4 website development delivered
5. Standard scale of unit cost, lump sum or flat rate	Unit cost
6. Amount per unit of measurement or percentage (for flat rates) of the SCO	Unit Cost ref: 5 Workstream number:2 Workstream: Website Level:1 Unit cost (€)9,789 Unit Cost ref: 6 Workstream number:2 Workstream: Website Level:2 Unit cost (€)16,155 Unit Cost ref: 7 Workstream number:2 Workstream: Website Level:3

	Unit cost (€)24,369 Unit Cost ref: 8 Workstream number:2 Workstream: Website Level:4 Unit cost (€)32,000
7. Categories of costs covered by the unit cost, lump sum or flat rate	Workstream 2: Website For all workstreams, the category of cost is direct and involves the provision of the recommended digital interventions by a specialist provider as set out in the letter of offer to the final recipients. The letter of offer specifies the requirement to comply with public procurement procedures. There are no indirect costs included in the SCO. The costs described in field 7 cover all the costs related to the "individual supports" strand of the operation. In addition, the operation also includes a second strand, the "digital maturity assessment" (see also field 1 above). The vouched cost model (real costs) will be used for that part of the operation. The following cost categories are part of the Digital Maturity Assessment Strand, but are not covered by the unit costs: Digital strategic agency costs: • Programme definition, planning & delivery costs • Development and execution of an individual digital maturity survey audit for each business • Development of individual digital transformation roadmaps for each business • Ongoing support, including consultation and mentoring to businesses through the implementation of actions identified in digital maturity survey • Provision of workstream documentation materials • Programme management, reporting, governance and administration • Beneficiary Salaries • 7% indirect flat rate costs • Documentation for delivery of programme workstreams
8. Do these categories of costs cover all eligible expenditure for the operation?	No
9. Adjustment(s) method (3)	Consumer Price Index (CPI), Ireland's official measure of inflation, reflecting changes in the price level of consumer goods and services. The CPI is updated monthly and published publicly by the Central Statistics Office, see: https://www.cso.ie/en/statistics/prices/consumerpriceindex/.

	The SCO will be adjusted annually in March.
10. Verification of the achievement of the units delivered - describe what document(s)/system will be used to verify the achievement of the units delivered - describe what will be checked and by whom during management verifications - describe what arrangements will be made to collect and store relevant data/documents	For all five workstreams, the following verification method applies • Final recipients provide evidence supporting delivery of the unit • Evidence will be checked and verified by digital consultants appointed by Failte Ireland • The digital consultants will produce a report for Failte Ireland, confirming their verification that the unit was delivered. Evidence supporting that verification will be supplied • The above documentation will be retained by Fáilte Ireland as part of the audit trail. • Fáilte Ireland will document the methodology used to determine the value of the unit cost. This will be saved as read only document and be stored within the overarching Just Transition Folder. • The Investment Grant Agreement (i.e. the investment grant is the grant between the IB and the beneficiary (Fáilte Ireland Industry Digitalisation) will be clear about the unit cost and outline the triggering factors for payment. Elements of the Audit trail: Digital consultants will provide a document certifying delivery of each unit as per the following list. This certificate will be accompanied by a detailed project completion report which includes supporting back-up such as screenshots, photographs that evidence delivery: • Unit 5 Workstream 2 Website development Level 1(low complexity) Evidence: An entry level website • Unit 6 Workstream 2 Website development Level 2(medium complexity) Evidence: A standard website that has capacity to handle 15-25 pages that is a complete replacement of a client's website. The replacement website improves its functionality, design, performance, user experience and ensures compliance with WCAG 2.2 AA accessibility standards. • Unit 7 Workstream 2 Website development Level 3(high complexity) Evidence: A larger website that has capacity to handle 25-50 pages. The website improves its functionality, design, performance, user experience and ensures compliance with WCAG 2.2 AA accessibility standards.

	• Unit 8 Workstream 2 Website development Level 4(highly complex, bespoke solution) Evidence: A website that has capacity to handle 50+ pages. The website improves its functionality, design, performance, user experience, integration and ensures compliance with WCAG 2.2 AA accessibility standards.
11. Possible perverse incentives, mitigating measures(4) and the estimated level of risk (high/medium/low)	For all five workstreams, the level of risk is estimated as low based on below factors. There are a series of checks in place to ensure high quality deliveries are maintained: • The beneficiary maintains and publishes an open panel of established and approved suppliers which businesses are encouraged to select from (for higher value and more complex workstreams such as website or booking systems). Suppliers on the panel must meet established criteria and evidence of quality deliveries in order to feature on the panel. • Upon completion of workstream projects by suppliers, each unit is quality checked by the beneficiary's digital consultants to ensure it meets the requirements briefed at the start and to ensure the end delivery is of a high standard. • If any concerns are highlighted in the final delivery, the project is pushed back to the supplier to fix any outstanding issues before it can be signed off. On the risk of slicing units: 1. Each business can only apply for one investment grant per defined workstream project - this value of each is allocated based on the initial digital audit undertaken, prior to commencement of any work. 2. A maximum of only five projects will be supported within the programme - or a single complete unit for each workstream project. i.e. across each of the following - Website / Content / Data Measurement / Booking Systems / Digital Marketing. No additional units above and beyond this are allowable. 3. The beneficiary's digital consultants verify the delivery of each complete unit delivery prior to payment of any investment grant by Fáilte Ireland to the business.

3. Indicator triggering reimbursement (2)	Workstream 3 Content
4. Unit of measurement for the indicator triggering reimbursement	Workstream 3: Content • Number of units of content upgrade delivered
5. Standard scale of unit cost, lump sum	Unit cost

or flat rate	
6. Amount per unit of measurement or percentage (for flat rates) of the SCO	Unit Cost ref: 9 Workstream number:3 Workstream: Content Level:1 Unit cost (€)2,775
7. Categories of costs covered by the unit cost, lump sum or flat rate	Workstream 3: Content For all workstreams, the category of cost is direct and involves the provision of the recommended digital interventions by a specialist provider as set out in the letter of offer to the final recipients. The letter of offer specifies the requirement to comply with public procurement procedures. There are no indirect costs included in the SCO. The costs described in field 7 cover all the costs related to the "individual supports" strand of the operation. In addition, the operation also includes a second strand, the "digital maturity assessment" (see also field 1 above). The vouched cost model (real costs) will be used for that part of the operation. The following cost categories are part of the Digital Maturity Assessment Strand, but are not covered by the unit costs: Digital strategic agency costs: • Programme definition, planning & delivery costs • Development and execution of an individual digital maturity survey audit for each business • Development of individual digital transformation roadmaps for each business • Ongoing support, including consultation and mentoring to businesses through the implementation of actions identified in digital maturity survey • Provision of workstream documentation materials • Programme management, reporting, governance and administration • Beneficiary Salaries • 7% indirect flat rate costs • Documentation for delivery of programme workstreams
8. Do these categories of costs cover all eligible expenditure for the operation?	No
9. Adjustment(s) method (3)	Consumer Price Index (CPI), Ireland's official measure of inflation, reflecting changes in the price level of consumer goods and services. The CPI is updated monthly and published publicly by the Central Statistics Office, see:

	https://www.cso.ie/en/statistics/prices/consumerpriceindex/. The SCO will be adjusted annually in March.
10. Verification of the achievement of the units delivered - describe what document(s)/system will be used to verify the achievement of the units delivered - describe what will be checked and by whom during management verifications - describe what arrangements will be made to collect and store relevant data/documents	For all five workstreams, the following verification method applies • Final recipients provide evidence supporting delivery of the unit • Evidence will be checked and verified by digital consultants appointed by Failte Ireland • The digital consultants will produce a report for Failte Ireland, confirming their verification that the unit was delivered. Evidence supporting that verification will be supplied • The above documentation will be retained by Fáilte Ireland as part of the audit trail. • Fáilte Ireland will document the methodology used to determine the value of the unit cost. This will be saved as read only document and be stored within the overarching Just Transition Folder. • The Investment Grant Agreement (i.e. the investment grant is the grant between the IB and the beneficiary (Fáilte Ireland Industry Digitalisation) will be clear about the unit cost and outline the triggering factors for payment. Elements of the Audit trail: Digital consultants will provide a document certifying delivery of each unit as per the following list. This certificate will be accompanied by a detailed project completion report which includes supporting back-up such as screenshots, photographs that evidence delivery: • Unit 9 Workstream 3 Content Level 1(only one level) Evidence: Certificate/report detailing one of: - a piece of content creation hardware and one time training on how to use the hardware and best practices for creating engaging content. Website content delivered on this project will be digitally accessible and meet WCAG AA 2.2 standards. - a professional videography shoot of the experience to create content for the business's website, YouTube and social channels. Website content delivered on this project will be digitally accessible and meet WCAG AA 2.2 standards. - a professional photography shoot of the experience to create content for their website and social channels. Website content delivered on this project will be digitally accessible and meet WCAG AA 2.2 standards. - Creation of engaging content for their website pages. Website content delivered on this project will be digitally accessible and meet WCAG AA 2.2 standards.

11. Possible perverse incentives, mitigating measures(4) and the estimated level of risk (high/medium/low)	For all five workstreams, the level of risk is estimated as low based on below factors. There are a series of checks in place to ensure high quality deliveries are maintained: • The beneficiary maintains and publishes an open panel of established and approved suppliers which businesses are encouraged to select from (for higher value and more complex workstreams such as website or booking systems). Suppliers on the panel must meet established criteria and evidence of quality deliveries in order to feature on the panel. • Upon completion of workstream projects by suppliers, each unit is quality checked by the beneficiary's digital consultants to ensure it meets the requirements briefed at the start and to ensure the end delivery is of a high standard. • If any concerns are highlighted in the final delivery, the project is pushed back to the supplier to fix any outstanding issues before it can be signed off. On the risk of slicing units: 1. Each business can only apply for one investment grant per defined workstream project - this value of each is allocated based on the initial digital audit undertaken, prior to commencement of any work. 2. A maximum of only five projects will be supported within the programme - or a single complete unit for each workstream project. i.e. across each of the following - Website / Content / Data Measurement / Booking Systems / Digital Marketing. No additional units above and beyond this are allowable. 3. The beneficiary's digital consultants verify the delivery of each complete unit delivery prior to payment of any investment grant by Fáilte Ireland to the business.

3. Indicator triggering reimbursement (2)	Workstream 4 Digital marketing
4. Unit of measurement for the indicator triggering reimbursement	Workstream 4: Digital Marketing support • Number of units of digital marketing support delivered
5. Standard scale of unit cost, lump sum or flat rate	Unit cost
6. Amount per unit of measurement or percentage (for flat rates) of the SCO	Unit Cost ref: 10 Workstream number:4 Workstream: Digital Marketing Level:1 Unit cost (€)2,802
7. Categories of costs covered by the	Workstream 4: Digital Marketing

unit cost, lump sum or flat rate	For all workstreams, the category of cost is direct and involves the provision of the recommended digital interventions by a specialist provider as set out in the letter of offer to the final recipients. The letter of offer specifies the requirement to comply with public procurement procedures. There are no indirect costs included in the SCO. The costs described in field 7 cover all the costs related to the "individual supports" strand of the operation. In addition, the operation also includes a second strand, the "digital maturity assessment" (see also field 1 above). The vouched cost model (real costs) will be used for that part of the operation. The following cost categories are part of the Digital Maturity Assessment Strand, but are not covered by the unit costs: Digital strategic agency costs: • Programme definition, planning & delivery costs • Development and execution of an individual digital maturity survey audit for each business • Development of individual digital transformation roadmaps for each business • Ongoing support, including consultation and mentoring to businesses through the implementation of actions identified in digital maturity survey • Provision of workstream documentation materials • Programme management, reporting, governance and administration • Beneficiary Salaries • 7% indirect flat rate costs • Documentation for delivery of programme workstreams
8. Do these categories of costs cover all eligible expenditure for the operation?	No
9. Adjustment(s) method (3)	Consumer Price Index (CPI), Ireland's official measure of inflation, reflecting changes in the price level of consumer goods and services. The CPI is updated monthly and published publicly by the Central Statistics Office, see: https://www.cso.ie/en/statistics/prices/consumerpriceindex/. The SCO will be adjusted annually in March.
10. Verification of the achievement of the units delivered - describe what document(s)/system will be used to verify the achievement of the units delivered - describe what will be checked and by whom during management verifications - describe what arrangements will be	For all five workstreams, the following verification method applies • Final recipients provide evidence supporting delivery of the unit • Evidence will be checked and verified by digital consultants appointed by Failte Ireland • The digital consultants will produce a report for Failte Ireland, confirming their verification that the unit was delivered.

made to collect and store relevant data/documents	Evidence supporting that verification will be supplied • The above documentation will be retained by Failte Ireland as part of the audit trail. • Failte Ireland will document the methodology used to determine the value of the unit cost. This will be saved as read only document and be stored within the overarching Just Transition Folder. • The Investment Grant Agreement (i.e. the investment grant is the grant between the IB and the beneficiary (Fáilte Ireland Industry Digitisiation) will be clear about the unit cost and outline the triggering factors for payment. Elements of the Audit trail: Digital consultants will provide a document certifying delivery of each unit as per the following list. This certificate will be accompanied by a detailed project completion report which includes supporting back-up such as screenshots, photographs that evidence delivery: • Unit 10 Workstream 4 Digital Marketing Level 1 (only one level) Evidence: Certificate/report detailing one of: - a once-off implementation of SEO best practices including Keyword Research, Onsite Optimisation, Technical SEO Updates. In addition, the delivery of an upskilling SEO workshop. - a paid Search Strategy and Implementation Support Technical assistance and mentorship in the creation of campaigns and best practices in managing a Google Ads Account. - a paid Social Strategy and Implementation Support: Technical assistance and mentorship in the creation of an organic post plan, social strategy, and best practices in managing a Paid Social Ad Account - a digital Strategy that includes a digital strategy workshop and a completed digital strategy document/digital marketing plan for implementation.
11. Possible perverse incentives, mitigating measures(4) and the estimated level of risk (high/medium/low)	For all five workstreams, the level of risk is estimated as low based on below factors. There are a series of checks in place to ensure high quality deliveries are maintained: • The beneficiary maintains and publishes an open panel of established and approved suppliers which businesses are encouraged to select from (for higher value and more complex workstreams such as website or booking systems). Suppliers on the panel must meet established criteria and evidence of quality deliveries in order to feature on the panel. • Upon completion of workstream projects by suppliers, each unit is quality checked by the beneficiary's digital

	consultants to ensure it meets the requirements briefed at the start and to ensure the end delivery is of a high standard. • If any concerns are highlighted in the final delivery, the project is pushed back to the supplier to fix any outstanding issues before it can be signed off. On the risk of slicing units: 1. Each business can only apply for one investment grant per defined workstream project - this value of each is allocated based on the initial digital audit undertaken, prior to commencement of any work. 2. A maximum of only five projects will be supported within the programme - or a single complete unit for each workstream project. i.e. across each of the following - Website / Content / Data Measurement / Booking Systems / Digital Marketing. No additional units above and beyond this are allowable. 3. The beneficiary's digital consultants verify the delivery of each complete unit delivery prior to payment of any investment grant by Fáilte Ireland to the business.

3. Indicator triggering reimbursement (2)	Workstream 5 Data measurement and insights
4. Unit of measurement for the indicator triggering reimbursement	Workstream 5: Data measurement & insights support • Number of units of data measurement and insight support delivered
5. Standard scale of unit cost, lump sum or flat rate	Unit cost
6. Amount per unit of measurement or percentage (for flat rates) of the SCO	Unit Cost ref: 11 Workstream number:5 Workstream: Data measurement & insights Level:1 Unit cost (€)3,263
7. Categories of costs covered by the unit cost, lump sum or flat rate	Workstream 5: Data measurement & Insights For all workstreams, the category of cost is direct and involves the provision of the recommended digital interventions by a specialist provider as set out in the letter of offer to the final recipients. The letter of offer specifies the requirement to comply with public procurement procedures. There are no indirect costs included in the SCO. The costs described in field 7 cover all the costs related to the "individual supports" strand of the operation. In addition, the operation also includes a second strand, the "digital maturity assessment" (see also field 1 above). The vouched cost model (real costs) will be used for that part of the

	operation. The following cost categories are part of the Digital Maturity Assessment Strand, but are not covered by the unit costs: Digital strategic agency costs: • Programme definition, planning & delivery costs • Development and execution of an individual digital maturity survey audit for each business • Development of individual digital transformation roadmaps for each business • Ongoing support, including consultation and mentoring to businesses through the implementation of actions identified in digital maturity survey • Provision of workstream documentation materials • Programme management, reporting, governance and administration • Beneficiary Salaries • 7% indirect flat rate costs • Documentation for delivery of programme workstreams
8. Do these categories of costs cover all eligible expenditure for the operation?	No
9. Adjustment(s) method (3)	Consumer Price Index (CPI), Ireland's official measure of inflation, reflecting changes in the price level of consumer goods and services. The CPI is updated monthly and published publicly by the Central Statistics Office, see: https://www.cso.ie/en/statistics/prices/consumerpriceindex/. The SCO will be adjusted annually in March.
10. Verification of the achievement of the units delivered - describe what document(s)/system will be used to verify the achievement of the units delivered - describe what will be checked and by whom during management verifications - describe what arrangements will be made to collect and store relevant data/documents	For all five workstreams, the following verification method applies • Final recipients provide evidence supporting delivery of the unit • Evidence will be checked and verified by digital consultants appointed by Failte Ireland • The digital consultants will produce a report for Fáilte Ireland, confirming their verification that the unit was delivered. Evidence supporting that verification will be supplied • The above documentation will be retained by Fáilte Ireland as part of the audit trail. • Failte Ireland will document the methodology used to determine the value of the unit cost. This will be saved as read only document and be stored within the overarching Just Transition Folder. • The Investment Grant Agreement (i.e. the investment grant is the grant between the IB and the beneficiary (Fáilte Ireland Industry Digitalisation) will be clear about the unit cost and outline the triggering factors for payment.

	Elements of the Audit trail: Digital consultants will provide a document certifying delivery of each unit as per the following list. This certificate will be accompanied by a detailed project completion report which includes supporting back-up such as screenshots, photographs that evidence delivery: • Unit 11 Workstream 5 Data measurement & insights Level 1(only one level) Evidence: Certificate/report detailing an audit of existing analytics set up, future proof analytics set up of Google Analytics 4 (GA4) and integration with the business's Connected Online Booking System. Ensuring full eCommerce revenue tracking to enable better return on investment (ROI) analysis for the business. Includes a connection to Big Query (Google's data storage, formatted in a way that is optimised for analytical queries).
11. Possible perverse incentives, mitigating measures(4) and the estimated level of risk (high/medium/low)	For all five workstreams, the level of risk is estimated as low based on below factors. There are a series of checks in place to ensure high quality deliveries are maintained: • The beneficiary maintains and publishes an open panel of established and approved suppliers which businesses are encouraged to select from (for higher value and more complex workstreams such as website or booking systems). Suppliers on the panel must meet established criteria and evidence of quality deliveries in order to feature on the panel. • Upon completion of workstream projects by suppliers, each unit is quality checked by the beneficiary's digital consultants to ensure it meets the requirements briefed at the start and to ensure the end delivery is of a high standard. • If any concerns are highlighted in the final delivery, the project is pushed back to the supplier to fix any outstanding issues before it can be signed off. On the risk of slicing units: 1. Each business can only apply for one investment grant per defined workstream project - this value of each is allocated based on the initial digital audit undertaken, prior to commencement of any work. 2. A maximum of only five projects will be supported within the programme - or a single complete unit for each workstream project. i.e. across each of the following - Website / Content / Data Measurement / Booking Systems / Digital Marketing. No additional units above and beyond this are allowable. 3. The beneficiary's digital consultants verify the delivery of each complete unit delivery prior to payment of any investment grant by Fáilte Ireland to the business.

(1) Envisaged starting date of the selection of operations and envisaged final date of their completion (ref Article 63(5) CPR).

(2) For operations encompassing several simplified cost options covering different categories of costs, different projects or sucessive phases of an operation, the fields 3 to 11 need to be filled in for each indicator triggering reimbursement.

(3) If applicable, indicate the frequency and timing of the adjustments and a clear reference to a specific indicator (including a link to the website where the indicator is published, if applicable).

(4) Are there any potential negative implications on the quality of the supported operations and, if so, what measures (e.g. quality assurance) will be taken to offset this risk?

C. Calculation of the standard scale of unit costs, lump sums or flat rates

1. Source of data used to calculate the standard scale of unit costs, lump sums or flat rates (who produced, collected and recorded the data, where the data is stored, cut-off dates, validation, etc.)

- For ten of the 11 units (workstreams 1, 3, 4 and 5, plus workstream 2 - levels 1-3), the unit cost is based on verified historical data in accordance with Article 94(2) (a) (ii) of EU regulation 2021/1060. Unit costs in this submission are based on payment data for the Digital that Delivers Programme. The data was taken from Failte Ireland's financial system and exported to a spreadsheet. Analysis of the data was performed to remove outliers that would distort the unit cost.For further detail regarding the basis of the calculation, see 3 below.
- For the other unit (workstream 2 level 4), the cost is based on an expert judgement and other objective information, in accordance with Article 94(2) (a) (i) of EU Regulation 2021/1060. In this case, the opinion of an expert in digital transformation was obtained and the unit cost was further supported by objective information, namely third party quotes.

2. Please specify why the proposed method and calculation based on Article 94(2) CPR is relevant to the type of operation.

Fáilte Ireland have a Digital that Delivers programme under which about 600 businesses have been supported – there are established workstreams under the programme that are consistent with the Just Transition Fund Digital Transformation Programme. Historical data that can be verified is available to support unit costs, as required by Article 94(2) (a) (ii) of EU regulation 2021/1060.

For one of the units, the activity supported is new and so historical data is not available. In this case, the unit cost is based on an expert judgement and other objective information, as required by Article 94(2) (a) (i) of EU Regulation 2021/1060.

3. Please specify how the calculations were made, in particular including any assumptions made in terms of quality or quantities. Where relevant, statistical evidence and benchmarks should be used and, if requested, provided in a format that is usable by the Commission.

- For ten of the 11 units, the unit cost is based on verified historical data in accordance with Article 94(2) (a) (ii) of EU regulation 2021/1060. The data is based on the first intake of Digital that Delivers. That intake ran from May 2021 to Dec 2023 with costs being claimed from the end of

2021. As such the data is based on approximately 2.5 years of costs. Unit costs in this submission are based on payment data for the Digital that Delivers Programme. The Digital that Delivers programme ensures tourism businesses maximise sales from online channels, increase reach and bookings through connected distribution. The expert assistance powers online excellence by increasing digital capability, streamlining processes, delivering efficiencies and capturing attention. In order to enable businesses in the Just Transition territory deliver a step change in the efficiency of their key business processes, unlock greater productivity and enable improved financial outcomes, a Just Transition Fund Digital Transformation Programme was launched. There is an alignment between the supports in both programmes which is why historical data from the Digital that Delivers Programme has been used.

- For the other unit (Unit Cost 8 – workstream 2 level 4), the cost is based on an expert judgement and other objective information, in accordance with Article 94(2) (a) (i) of EU Regulation 2021/1060. In this case, the opinion of an expert in digital transformation was obtained and the unit cost was further supported by objective information, namely third party quotes.
- Five workstreams have been identified. Two workstreams have four levels and thus there are four unit costs for each of the workstreams. Therefore, eight unit costs relate to two workstreams. Each of the other three workstreams have one unit cost, making a total of 11 unit costs across the five workstreams.
- In the analysis of the historical payment data, outliers or grants in respect of activity that would not align to what is included within the units under the 'Just Transition Fund – Digital Transformation Programme' were excluded. This was to ensure that unit costs reflect activity supported under the Just Transition Fund – Digital Transformation Programme.
- After removing outliers and grants that do not align to activity supported under the Just Transition Fund – Digital Transformation Programme, each grant was reviewed and allocated to one of the 11 units. A sample of back-up invoices was checked to ensure that the grant was being assigned to the correct unit.
- The grant costs used was net of VAT in cases where grantees can recover VAT.In cases where grantees cannot recover VAT, the VAT inclusive cost was used. In such cases, evidence supporting the VAT status of the grantee was obtained.
- Using the above information, an average cost was calculated for each unit.

4. Please explain how you have ensured that only eligible expenditure was included in the calculation of the standard scale of unit cost, lump sum or flat rate.

- In the analysis of the historical data, outliers or grants in respect of activity that would not align to what is included within the Just Transition Fund – Digital Transformation Programme were excluded in order to avoid a distortion of the unit costs and to ensure that unit costs reflect activity supported under the Just Transition Fund – Digital Transformation Programme.
- The analysis of the historical data included a review of grant agreements and invoices supporting grant claims to ensure that the activity on which the unit cost is based is consistent with the activity set out in the set out in the approved implementation plan (Action 1.1, Scheme B Category 4 – Digital Transformation Productivity Enhancement).

5. Assessment of the audit authority(ies) of the calculation methodology and amounts and the arrangements to ensure the verification, quality, collection and storage of data.

Positive- Annex 3 Assessment of SCO methodology completed by AA - please consult the AA assessment uploaded in Documents.

Appendix 2: Union contribution based on financing not linked to costs

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	The amount covered by the financing not linked to cost	Type(s) of operation covered		Conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	Indicator		Unit of measurement for the conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	Envisaged type of reimbursement method used to reimburse the beneficiary(ies)
					Code (1)	Description		Code (2)	Description		
JTF2	JTF	JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement		30,000,000.00	073. Rehabilitation of industrial sites and contaminated land	Action 2.3 - Trails network	Condition 01 - Delivery of 3 Trail Designs with planning permission Result 01 - Delivery of the 3.87km of upgraded Lough Boora Trail Result 02 - Delivery of the 9km of new Longford Trail Result 03 - Delivery of the 18km of new Offaly (West) Trail Result 04 - Delivery of the 5.4km of new Westmeath Trail		Trail Design with planning permission KM of New Trail KM of Upgraded Trail	Number of Trail Designs with planning permission KM of new trail delivered & KM of upgraded trail delivered	Reimbursement of eligible costs actually incurred

(1) This refers to the code for the intervention field dimension in Table 1 of Annex I to the CPR and the Annex IV to the EMFAF regulation

(2) This refers to the code of a common indicator, if applicable

B. Details by type of operation

Operation type short title	Action 2.3 - Trails network
1. Description of the operation type including the timeline for implementation	The goal of this operation is to regenerate & repurpose industrial heritage assets within the Just Transition Territory by developing an accessible, connected network of 4 'rollable' cycle trails comprising of 32.4km of new trail & 3.87 km of upgrade trail. By way of managing contingencies & to ensure delivery, these total lengths were calculated by performing a reduction of 10% of the design length of the trails. The calculation to lower the target by 10% was performed as follows: Target=Design Length*0.9 The operation aims to deliver recreational routes that enhance regional attractiveness, stimulate economic activity, & support long term sustainable tourism development across the Midlands. It will be delivered during the 2021-2027 programming period with activities taking place between January2025 & June2027. Bord na Mona, a commercial state body which operates under the aegis of the national government's Department of Climate, Energy & the Environment, was identified as the beneficiary for this FNLC Scheme. Trails are dust finished paths with a smooth & firm surface suitable for all users. They're approx 3m wide & constructed with universal design principles reflected in their design as well as in the access points to the trail, signage/interpretation etc. The 4 trail projects & the deliverables covered by the FNLC are: 1. Longford Trail: 9km of new trail surface, a 'Periscope' landscape observation tower, 4 gateways, walker totem structures, benches, car parking, bike parking, & upgrade works to road & agricultural crossings, 2. Westmeath Trail: 5.4km of new trail surface, a pavilion structure, a walker totem structure, car parking, electric vehicle charging points, bike parking, 2 rest points, bridge upgrade works, & upgrade works to road & agricultural crossings, 3. West Offaly Trail: 18km of new trail surface, a pavilion structure, seating & bike parking, 2 rest points, upgrade works to road & agricultural crossings. 4. Lough Boora Discovery Park Trails Upgrade: upgrade to 3.87km of existing trail surface to provide fully accessible trail surfaces, & the creation of a strategic link from the Park's southern entrance to the upgraded trails to provide full accessibility. A preparatory phase has delivered detailed design of the 3 trails being delivered in 2 phases, complete necessary environmental & feasibility assessments, & secure planning permission (permits) for the trails. This has been performed under a Development Grant Agreement (GA) (see excel file). Subsequently, & as required by the individual trails, paving works, installation of facilities & finally interpretation & signage will be implemented. This includes construction of new accessible trail corridors, upgrade of existing paths, & delivery of hubs, gateways,

	signage, rest points, & branding features such as the "Walker" totem, a sculptural element crafted by BnM personnel. The costing of the action is based on 1. Real costs for the development phase 2. Cost plans for each of the 4 trails – these plans were independently reviewed by the IB's consulting engineers(AECOM) for reasonableness. Ineligible expenditure was removed by the IB, Fáilte Ireland, Ireland's National Tourism Development Authority, as part of the evaluation process. 3. Procured contracts for the contractors that will deliver the "Phase 2" part of the new trails. 4. €200,000 contingency amount was added to the overall FNLC. This is €200,000 total, not per contract. The value of the Development GA is based on real costs. All other costs were estimated based on the applicant estimates. AECOM reviewed costings, generally noting costs to be reasonable for surface works with reference to their knowledge of market rates. Based on AECOM's feedback Fáilte Ireland & Bord na Mona refined the costs. The budget of the FNLC corresponds to the full financial allocation of Action 2.3 of the programme. Additional information & a costing breakdown is available in the accompanying Costing Spreadsheet. The scheme will be delivered under 9 GAs being 1 development GA, seven delivery GAs & 1 Wayfinding & Interpretation (orientation & information signage) GA. 100% of the EU Portion of the development GA value will be drawn down on completion of the 3 detailed designs of the trails & receipt of planning permission from the relevant statutory planning authorities in Ireland. 40% of the EU portion of the value of delivery GAs will be drawn down on the basis of signed GAs to mobilise the projects. At the start of the paving contracts for the 3 new trails (phase1) there will be costs covering Equipment Hire, Staffing Costs & the first deliveries of materials. Similarly, in the supporting infrastructure contracts (phase2), there will be costs such as staffing & first deliveries of gateways & road crossings. There are 2 other milestones in the Phase1 contracts for the 3 new trails – for paving & fencing (50% of contract) & completion of fencing (10% of contract). Delivery will be verified by a report from a Chartered Engineer. For the supporting infrastructure contracts of the 3 new trails (provision of gateways, road crossings etc), 30% of the EU portion of the grant contract value will be drawn down on signing the contract with the procured contractor, 20% of the EU portion of the grant contract value will be drawn down on completion of the supporting infrastructure works as this is the most costly phase of delivery. 10% of the EU portion of the grant contract value will be drawn down on delivery of the completed trail. Delivery of these latter 2 milestones will be verified by a report from a Chartered Engineer verifying

	delivery of the grant-aided items. The Lough Boora trail is an upgrade & there will be 2 milestones, 40% of the EU portion of the GA value on signing of the GA & 60% on completion of the upgrade. Similarly, 40% of the EU portion of the Wayfinding & Interpretation GA will be drawn down on GA Signature with the remainder drawn down on execution of the contract. Expenditure has already been incurred by the beneficiary. Funds are being dispersed to the beneficiary currently on the basis of real costs via the IB. The IB is reimbursed by their parent national department, the Department of Enterprise, Tourism & Employment. Regarding overall front loading of expenditure on conditions, process deliverables & output deliverables financing is sequenced in this FNLC as follows. • Condition o The initial design of the trail network, delivered under the Development Grant, is a condition of the capital works. The production of these designs & achievement of planning permission have a cost & are ascribed 12% of the FNLC Budget. • Phases1&2 o Phase1 of delivery covers works such as surfacing & fencing of the trails which incurs roughly 16% of FNLC value drawn down via GA signature & roughly 23% on delivery of the phase outputs. o Phase2 of delivery can commence on sections of the trails where phase 1 works have completed. These works cover Trail Heads, Road Crossings & Farm Crossings & also cover roughly 40% of the FNLC budget, drawn down at GA signature, when procured contractors have started on site works & delivery of the phase's outputs. • Wayfinding & Results o Following Phase 2 works Wayfinding can begin, & navigational & informative aids are installed. Wayfinding works for the network of trails are undertaken under a single GA & are the final stage of implementation. Once complete the trails are considered delivered. Wayfinding & results account for 7% of the FNLC Budget. Process deliverables before any outputs are achieved, i.e. frontloaded amounts, account for 28.3% of the scheme. The first 12% cover trail design & planning permission (ID01) whilst 16.3% concern signing of GAs in phase 01 (ID02,03,09,15). A full breakdown of the intermediate deliverables is in section 7 & the "Status of Milestones" tab of the accompanying "Costings & Milestones" spreadsheet shows the allocations against the various implementation stages.
2. Specific objective(s)	JSO8.1. Enabling regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union's 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement
3. Conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	Condition 01 - Delivery of 3 Trail Designs with planning permission Result 01 - Delivery of the 3.87km of upgraded Lough Boora Trail Result 02 - Delivery of the 9km of new Longford Trail

<table>
<tr><td></td><td>Result 03 - Delivery of the 18km of new Offaly (West) Trail
Result 04 - Delivery of the 5.4km of new Westmeath Trail</td></tr>
<tr><td>4. Deadline for fulfilment of conditions or results to be achieved</td><td>31 Dec 2029</td></tr>
<tr><td>5. Indicator definition</td><td>Trail Design with planning permission
KM of New Trail
KM of Upgraded Trail</td></tr>
<tr><td>6. Unit of measurement for conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission</td><td>Number of Trail Designs with planning permission
KM of new trail delivered & KM of upgraded trail delivered</td></tr>
<tr><td>7. Intermediate deliverables (if applicable) triggering reimbursement by the Commission with schedule for reimbursements</td><td>
<table>
<tr><th>Intermediate deliverables</th><th>Envisaged date</th><th>Amount (EUR)</th></tr>
<tr><td>Intermediate Deliverable 01 Delivery of 3 Trail Designs with planning permission (Development Grant)</td><td>31 Oct 2026</td><td>1,800,000.00</td></tr>
<tr><td>Intermediate Deliverable 02 Grant Agreement Signature (Lough Boora Trail)</td><td>31 Oct 2026</td><td>94,000.00</td></tr>
<tr><td>Intermediate Deliverable 03 Grant Agreement Signature (Longford Phase 01)</td><td>31 Oct 2026</td><td>586,800.00</td></tr>
<tr><td>Intermediate Deliverable 04 Completion of dust finish surface on Longford Trail (Longford Phase 01)</td><td>31 Oct 2026</td><td>733,500.00</td></tr>
<tr><td>Intermediate Deliverable 05 Completion of fencing on Longford Trail (Longford Phase 01)</td><td>31 Oct 2026</td><td>146,700.00</td></tr>
<tr><td>Intermediate Deliverable 06 Grant Agreement Signature (Longford Phase 02)</td><td>31 Oct 2026</td><td>777,600.00</td></tr>
<tr><td>Intermediate</td><td>31 Oct 2026</td><td>583,200.00</td></tr>
</table>
</td></tr>
</table>

	Deliverable 07 Contractor has started work on site to deliver procured third party elements of grant aided works in this phase (Longford Phase 02)		
	Intermediate Deliverable 09 Grant Agreement Signature (Offaly (West) Phase 01)	31 Oct 2026	1,344,000.00
	Intermediate Deliverable 10 Completion of dust finish surface on Offaly (West) Trail (Offaly (West) Phase 01)	31 Oct 2026	1,680,000.00
	Intermediate Deliverable 11 Completion of fencing on Offaly (West) Trail (Offaly (West) Phase 01)	31 Oct 2026	336,000.00
	Intermediate Deliverable 12 Grant Agreement Signature (Offaly (West) Phase 02)	31 Oct 2026	1,553,600.00
	Intermediate Deliverable 13 Contractor has started work on site to deliver procured third party elements of grant aided works in this phase (Offaly (West) Phase 02)	31 Oct 2026	1,165,200.00
	Intermediate Deliverable 14 Supporting Infrastructure (e.g. gateways and road crossings) Works Complete (Offaly (West) Phase 02)	31 Oct 2026	776,800.00
	Intermediate	31 Oct 2026	427,400.00

	Deliverable 15 Grant Agreement Signature (Westmeath Phase 01)		
	Intermediate Deliverable 16 Completion of dust finish surface on Westmeath Trail (Westmeath Phase 01)	31 Oct 2026	534,250.00
	Intermediate Deliverable 18 Grant Agreement Signature (Westmeath Phase 02)	31 Oct 2026	396,600.00
	Intermediate Deliverable 19 Grant Agreement Signature (Wayfinding & Interpretation)	31 Oct 2026	100,000.00
	Intermediate Deliverable 20 Contractor has started work on site to deliver procured third party elements of grant aided works in this phase (Westmeath Phase 02)	31 Oct 2026	297,450.00
	Intermediate Deliverable 08 Supporting Infrastructure (e.g. gateways and road crossings) Works Complete (Longford Phase 02)	31 Dec 2026	388,800.00
	Intermediate Deliverable 17 Completion of fencing on Westmeath Trail (Westmeath Phase 01)	31 Dec 2026	106,850.00
	Intermediate Deliverable 21 Supporting Infrastructure (e.g. gateways and road crossings) Works Complete (Westmeath Phase 02)	31 Mar 2027	198,300.00

	Intermediate Deliverable 22 Delivery of Wayfinding (Wayfinding & Interpretation)	31 Mar 2027	150,000.00
	Result 01 Completion of upgraded trail at Lough Boora (Lough Boora Trail)	31 Dec 2029	141,000.00
	Result 02 Delivery of Longford Trail (Longford Phase 02)	31 Dec 2029	194,400.00
	Result 03 Delivery of Offaly (West) Trail (Offaly (West) Phase 02)	31 Dec 2029	388,400.00
	Result 04 Delivery of Westmeath Trail (Westmeath Phase 02)	31 Dec 2029	99,150.00

7.1. Reimbursement method used to reimburse the beneficiary or beneficiaries	3. Reimbursement of eligible costs actually incurred
8. Total amount (including Union and national funding)	30,000,000.00
9. Adjustment(s) method	Not Applicable
10. Verification of the achievement of the result or condition (and where relevant, the intermediate deliverables): - describe what document(s)/system will be used to verify the achievement of the result or condition (and where relevant, each of the intermiate deliverables) - describe how management verifications (including on-the-spot) will be carried out, and by whom - describe what arrangements will be made to collect and store relevant data/documents	1. Verification Documents The obligatory elements of audit trail for reimbursement of the Union contribution by the Commission under Article 95 to be kept at the level of the managing authority /intermediate body are the ones set out in Annex XIII CPR, section IV The following documents along with MA verification of the documentation will verify the achievement of the related milestones or intermediate deliverable. Each milestone and its documentary evidence is submitted via the electronic system by the Intermediate Body to the Managing Authority. The managing authority reviews and approves the documentation prior to submitting the claim to the Accounting Function. • ID 01 - Confirmation of planning permission being granted for the 3 trails which require planning approval. • ID 02 - Signed Grant Agreement • ID 03 - Signed Grant Agreement • ID 04 - Chartered Engineers report certifying delivery of completion of dust finish surface on Longford Trail grant aided items • ID 05 - Chartered Engineers report certifying completion of fencing on Longford trail

	• ID 06 - Signed Grant Agreement • ID 07 - BNM Employers Rep(ER) which shows that procured works are in progress • ID 09 - Signed Grant Agreement • ID 10 - Chartered Engineers report certifying completion of dust finish surface on Offaly (West) Trail • ID 11 - Chartered Engineers report certifying completion of fencing on Offaly (West) Trail • ID 12 - Signed Grant Agreement • ID 13 - BNM Employers Rep(ER) which shows that procured works are in progress • ID 14 - Chartered Engineers report certifying supporting Infrastructure (e.g. gateways and road crossings) Works Complete • ID 15 - Signed Grant Agreement • ID 16 - Chartered Engineers report certifying completion of dust finish surface on Westmeath trail • ID 18 - Signed Grant Agreement • ID 19 - Signed Grant Agreement • ID 20 - BNM Employers Rep(ER) which shows that procured works are in progress • ID 08 - Chartered Engineers report certifying supporting Infrastructure (e.g. gateways and road crossings) Works Complete • ID 17 - Chartered Engineers report certifying completion of fencing on Westmeath Trail • ID 21 - Chartered Engineers report certifying completion of Supporting Infrastructure (e.g. gateways and road crossings) Works Complete • ID 22 - Chartered Engineers report certifying completion of Wayfinding. • Result 01 - Project completion report, signed by Chartered Engineers report certifying completion of upgraded trail • Result 02 - Project completion report signed by Chartered engineer • Result 03 - Project completion report signed by Chartered Engineer • Result 04 - Project completion report signed by Chartered Engineer * The Employers BNM Employers Rep(ER) is a weekly report detailing works that have taken place on site. 2. Management and control system This FNLC scheme is an upper level FNLC Scheme which will provide assurance via Management & Verifications performed by the Intermediate Body. The management and control of this expenditure is governed by the

	National Eligibility Rules for the EU JTF which interpret Ireland's obligations under the CPR. As a result, the Management and Verification of this expenditure mirrors that of M&V for schemes which are drawn down on the basis of real costs and Simplified Cost Options. The IB, through the M&V checklists provided by the MA and in line with the agreed RBMV Methodology, will verify the appropriateness and eligibility of expenditure under this action. This is done on the basis of administrative checks on documents related to expenditure and risk based on the spot checks to ensure all funding is eligible under applicable European, National and Legal provisions, including compliance with procurement law and state aid legislation. The action will be subject to procedures governing correction of irregularities, suspicion of fraud and all protections afforded to fund schemes. The IB will measure and monitor compliance with Public Procurement and State Aid through their assessments and in line with the Risk based Management and Verification Methodology as they do for real cost schemes under Action 1.1 of the fund. Procurement compliance checks are performed by an independent third-party service provider (a global accountancy firm, RSM) on behalf of the IB, Failte Ireland. Whilst the service is outsourced, the IB retain responsibility for the performance of the MV checks and so, in addition to their ongoing monitoring and supervision of the contract, quality spot-checks are planned to be undertaken on approximately 10% of the procurement MV checks performed by RSM. Contracts are selected for procurement MV checks in accordance with the Risk-Based Management Verification (RBMV) sampling methodology that was approved by the MA, EMRA. The procurement checklists were developed by the MA are tailored to the value and type of procurement procedure used and assess compliance with national and EU public procurement requirements, including compliance with Public Procurement Directives. Under the approved sampling methodology, all contracts exceeding €100,000 for goods and services and €1 million for works are subject to procurement checks, ensuring 100% coverage of all EU threshold procurements. By keeping this FNLC as an upper level FNLC only the management and control system includes verification of compliance with applicable law, in particular public procurement and State aid law ensuring that the EU Budget is equally as protected as for actions which are reimbursed to the member state on the basis of real costs. Anti-Fraud and Double Funding EMRA has an anti-fraud policy in place (https://www.emra.ie/corporate/legal-notices/#toggle-id-4) which details the procedures in place for reporting fraud, both internally and to the European Anti-Fraud Office. Reports can also be made via the IB and Beneficiary's protected disclosure channels and An Garda Síochána. The EU JTF in EMRA sign conflict of interest statements, committing

	to comply with applicable policies, laws or regulations. Double Funding is monitored at fund level, and the MA makes use of all available resources to prevent double funding. Within the network of trails the identified risks for double funding are that expenditure, activities or outputs supported under the FNLC could also be funded through another public source. This could arise through funding being provided to the same works, declaration of expenditure to multiple schemes or overlap with projects funded by other public sources. To mitigate these risks the following control steps have been enacted. - The beneficiary was checked on Arachne+, Kohesio and the EPPM grant management system for involvement in other projects - The beneficiary provides annual declarations to Fáilte Ireland which detail the source, amount and purpose of all other funding that the Grantee receives and a declaration that there will be no duplication of funding for the same activity/project. - The grant agreement states the beneficiary shall repay Fáilte Ireland any amounts paid to the beneficiary under this Agreement pursuant to its terms or where the beneficiary has engaged in any act contrary to law - The MA meets with other MAs and there is cross representation on the PMCs of the funds which facilitates identification of potential areas of double funding. - The intermediate body is checking real costs which requires a director's statement of claim, and additional checks are being performed by their consultant RSM. All controls as outlined in Circular 13/2014 (Management of and Accountability for Grants from Exchequer Funds) are in place between the IB and the beneficiary as do the National Eligibility Rules which interpret the CPR Requirements on real costs at national level. Furthermore, the grant agreements between the IB and the beneficiary take the form of legal agreements which state "The Grantee must comply with the relevant provisions of Circular 13/2014 (or any circular which amends, restates or supersedes same)".
11. Use of grants in the form of financing not linked to costs. Does the grant provided by Member State to beneficiaries take the form of financing not linked to costs?[Y/N]	No
12. Arrangements to ensure the audit trail. Please list the body(ies) responsible for these arrangements	The MA or IB is responsible for retaining the mandatory elements of the audit trail for the reimbursement of the EU contribution by the Commission in accordance with Article 95 of the CPR as follows: 1. Documents relating to the selection and approval of operations covered by the reimbursement of the EU contribution by the Commission based on Article 95 (FNLC) – the IB retains the full document suite, and the MA retains a copy of the Grant Agreement, backed up on EPPM; 2. Document setting out the conditions of support signed by the beneficiary and the MA/IB stating the type of support provided to the beneficiaries – the IB backed up by the MA on EPPM;

	3. Documents proving the management verifications carried out in accordance with Article 95(3), sub paragraph 2 – the IB maintains data covering M&V checks which are done in accordance with the Risk Based Management & Verification Methodology; 4. Proof of payment of the public contribution to the beneficiary and of the date the payment was made – the IB retains records of documents checked in the management & verification process; 5. Documents proving the achievement of the Intermediate Deliverables or the result in each phase and before the final expenditure is reported to the Commission – the MA holds the documents for proving the achievement of the Intermediate Deliverables as well as documentation of verification of these deliverables by the MA; 6. Documents proving the Commission's prior approval of the Intermediate Deliverables or the result to be achieved and the corresponding amounts to be reimbursed by the Commission (programme amendment) – the MA. For this FNLC, Fáilte Ireland is responsible as the IB for operations The Eastern and Midland Regional Assembly is the Managing Authority for the Just Transition Fund in Ireland. The Department of Climate, Energy and the Environment is the Member State for the Just Transition Fund in Ireland.

Appendix 3

Article 22(3) CPR

One operation will highlight an action from 1.2 under Priority 1: Generating employment for former peat communities by investing in the diversification of the local economy. The programme will support the delivery of economic and community actions by supporting local economic activity, SMEs, as well as local and regional economic strategies such as those associated with the LECPs and Regional Enterprise Plans. Initiatives in this operation of strategic importance will exemplify the innovative and bottom-up approach these plans represent. They will showcase the Territory's innovative character while supporting endeavors that promote communities and local economies that are socially inclusive, sustainable, and resilient. The operation will be selected as the programme begins to roll out, through a competitive call and will ensure alignment with the objectives of the EU JTF and Ireland's Territorial Just Transition Plan. An indicative timetable is given below.

Q1 2023 Initiation of activities under JTF Programme, commencement of specific programme activities

Q4 2023 Potential call launch or identification of operations delivered through intermediary body, as applicable

Q1 2024 Selection of operation – informing Commission within 1 month of selection

Q2 2024 Commencement of operations

The second operation of strategic importance will come from Priority 2: Innovative approaches to regeneration and repurposing of land. One operation will be selected under this priority that highlights an exemplary activity for regenerating and transitioning of peat lands for new uses, improving management of lands to enhance the overall attractiveness of this specific geography. This will link to diversification of economic opportunity and community engagement activities, and development of sustainable visitor experiences. The selected operation is of strategic importance as it will present the special character of the Territory, support action on climate change and the transformative capacity of the region. The operation will be selected as the programme begins implementation of specific schemes, with the indicative timetable below:

Q1 2023 Initiation of activities under JTF Programme, commencement of specific programme activities and schemes

Q2/Q3 2023 Selection of operation

Q4 2024 Commencement of operations

Territorial just transition plan - TJTPIE.Ireland Territorial Just Transition Plan (5.0)

1. Outline of the transition process and the identification of most negatively affected territories within the Member State

Reference: point (a)(b) of Article 11(2), Article 6

1.1 The expected transition process

Ireland's transition towards a climate-neutral economy has gathered pace in recent years. The Climate Action and Low Carbon Development (Amendment) (CALCD) Act 2021 provides for a transition involving a 51% reduction in carbon emissions (2018-2030) and an objective to achieve a climate resilient, biodiversity rich, environmentally sustainable and climate neutral economy by 2050. The Act provides for a just transition, within the wider statutory framework of climate action, enabling increased new employment and opportunities, while supporting those most negatively impacted.

Ireland's Climate Action Plan 2021(CAP21) sets out policy commitments and indicative ranges of sectoral emission reductions, to meet statutory requirements for a 51% reduction in emissions by 2030, including a reduction in electricity sector emissions from 10.6 million (M) tonnes (T) to 2-4MT of CO2. It outlines how electricity demand from renewable sources will increase up to 80%, where achievable, cost effective and without compromising security of supply. At least 2 GW of additional gas generation capacity will be required by 2030, largely by mid-decade, to ensure security of supply, and underpin increased renewable electricity capacity. Overall, the proportion of electricity generated by natural gas is expected to decline from c.50%-30% by 2030 as renewable generation increases.

Use of peat for electricity generation has fallen – from at one point delivering one third of Ireland's total generation capacity. By 1990 it provided 19% of the energy input into electricity generation, reducing to 1.5% in 2021. By 2024, this figure should be negligible, as peat will not be used in the generation system. Over the same period, renewable generation increased from 1%-23% and gas from 27%-48%. The National Energy and Climate Plan ('NECP') 2021-2030 incorporates policies and measures, to deliver a 30% reduction by 2030 (non-ETS GHG emissions, from 2005 levels).

Peat harvesting activities were sustained by government support via a Public Service Obligation (PSO) which obligated the ESB to purchase a fixed amount of peat-fired electricity until 2019. The sudden closure of 2 peat burning stations in the Midlands in 2020, prevented 2MT of Bord na Móna (BnM) peat being burned, reducing carbon emissions by 51% (avoiding at least 1.25MT of CO2 emissions) and contributing to a 7.9% reduction in generation emissions. The remaining Midland based station in Edenderry, currently using both peat and biomass, is scheduled to replace peat with biomass from 2024, further reducing emissions.

Measures to achieve a reduction of GHG emissions from peat extraction are being taken through the Enhanced Decommissioning, Rehabilitation and Restoration Scheme (EDRRS), an initiative aligned to Ireland's National Peatlands Strategy (2015-25), which sets out a long-term framework to responsibly manage Ireland's peatlands. Cessation of extraction on EDRRS lands has resulted in carbon savings from peat not being burnt, emissions from the degraded peatlands being halted and protecting existing carbon stores. In the longer term, sequestration capacity will be restored to varying degrees depending on the extent of degradation of each bog. Works have commenced on 35 bogs. Estimated climate benefits from emissions avoided and future sequestration, via the implementation of enhanced rehabilitation measures and rewetting are:

- Carbon Storage versus No Rehabilitation - 62-78MT
- Tonnes of CO2 avoided - 3.3MT

These indicative figures will continue to be updated through the project's carbon monitoring.

Wetlands and Grasslands are reported as separate categories for the Land Use Land Use Change and Forestry (LULUCF) sector as part of Ireland's national inventory. The LULUCF sector is a net source of emissions in Ireland, unlike the majority of EU countries. There is an imperative that LULUCF emissions are reduced through major peatland restoration and rehabilitation schemes. Recent Environmental Protection Agency (EPA) data indicates that emissions in the Wetlands category (which also includes grasslands and forestry on peat soils) have more than halved from their peak of 4.2 MtCO2eq (2015) - 2.0 MtCO2eq (2021), due to the cessation of extraction and rewetting of lands.

CAP21 incorporates an Implementation Plan for the Midlands Region, in response to the recommendations of the Just Transition Commissioner, appointed by Government in 2019. The Midlands Regional Transition Team (MRTT), established by the Midlands local authorities, plays a key role in coordinating regional and local strategic partnerships, supported by the European Commission's Secretariat Technical Assistance to Regions in Transition facility and participation in the EU Just Transition Platform. Other targeted supports include a National Just Transition Fund (NJTF) which is providing up to €22.1M in grant funding bringing €15M in additional funding to the region and supporting an estimated 178 direct and 999 indirect jobs.

These initiatives have ensured that this Territorial Just Transition Plan (TJTP) is built on strong foundations laid by prior national interventions.

Timeline

NECP targets will be updated to align with revised statutory emissions reduction targets for 2030 provided for in the CALCD Act 2021 and EU 'Fit for 55' targets. A Long-Term Climate Strategy will be published in 2022, reflecting Ireland's enhanced statutory climate ambitions. Building on the decarbonisation to 2030 set out in the CAP21, it will identify indicative pathways beyond 2030, towards climate neutrality by 2050, underpinned by analysis of transition options across key economic sectors. This will inform future policy making, business investment decisions and household, community, and citizen action, grounded on just transition principles.

1.2 Territories expected to be the most negatively affected

Achieving net-zero emissions requires transformational change across the economy and society, with impacts more acutely felt in certain sectors.

Economic/ Employment impacts

BnM and the Electricity Supply Board (ESB), were important employers within the Territory, building communities which were economically reliant on the interdependent sectors of agriculture, peat harvesting and the energy industry.

The ESB is a statutory public corporation operating from power generation to supply. While traditionally an important employer in the Territory, direct and indirect employment through peat based power generation has declined for many years. All ESB peat burning stations are now closed. Power stations in Ferbane and Rhode, Co. Offaly, closed in 2003. In 2019, an ESB planning application to transition West Offaly Power Station from peat to biomass from 2020, was rejected. A subsequent review of options for both West Offaly and Lough Ree Power Stations post-2020 revealed no viable business model beyond 2020. Electricity generation ceased there in April 2020 with 68 ESB workers being redeployed.

BnM's portfolio of c.80,000 hectares include over 130 bogs, which mirror the proposed Territory - largely in Laois, Longford, Offaly, Westmeath, as well as parts of adjoining counties of Roscommon, Galway, Tipperary and Kildare. From 2015, BnM had planned an exit from commercial extraction of peat by 2030. However, the sudden decision to close West Offaly and Lough Ree in 2020, resulted in the 380 BnM workers to leave through a Voluntary Redundancy scheme – 210 permanent employees and 170 seasonal employees, with a further 70 retirees/resignations. A focus was placed on reducing the requirement for contractors and where possible and skillsets were transferable, BnM employees were redeployed to displace contract resources. Exact figures are not available to reflect significant indirect impacts on contractors in Laois, Longford, Offaly, Westmeath, as well as parts of adjoining counties of Roscommon, Galway, Tipperary and Kildare, living in the vicinity.

Following the cessation of commercial peat extraction for power generation, the ESB announced that it would develop plans for the use of West Offaly and Lough Ree sites as renewable energy centres, with proposed technologies including synchronous condensers and energy storage capabilities. ESB's Driven to Make a Difference: Net Zero by 2040 strategy sets out a roadmap to achieve net zero emissions by 2040, committing to a target for 2030 for decarbonising operations. BnM announced its Brown to Green Strategy, a move to a climate solutions company, focused on renewable energy, recycling, peatland restoration, habitat management and provision of other low carbon goods and services. While workers have or will be offered redeployment, ongoing restructuring of ESB and BnM activities will continue to have implications for direct and indirect employment in the region. Further winding down of peat-related activities includes planned cessation of peat burning (now 70% of output) at Edenderry from 2024 and closure of the briquette factory at Derrinlough early in 2024. This will impact 76 peat supply and 15 sales operatives who will be redeployed. Wider socio-economic impacts, such as loss of purchasing power within rural communities, loss of seasonal employment and reduced local authority rates will further impact local service provision.

Evidence Base for Most Negatively Affected Territory

Following an objective, evidence-based assessment and analysis, it is proposed that the Territory should include Counties Offaly, Laois, Longford, Westmeath, and Roscommon, as well as five additional Municipal Districts (MDs) Ballinasloe (Co. Galway), Athy and Clane-Maynooth (Co. Kildare), Carrick-on-Suir and Thurles (Co. Tipperary).

This analysis is based on 2 studies.

- The Structural Reform Support Programme (SRSP) funded a study and report - D3 Report on the Transition Process Toward Climate Neutrality. This sets out a territorial analytical methodology to allow an appraisal of the 'most affected' territories. This identified the 'most affected' counties as the Midlands NUTS 3 (Offaly, Laois, Longford, Westmeath) and Roscommon.
- DCEE commissioned an additional statistical analysis by People & Place to provide a more fine-

grained analysis at MD level. While data is not available at sub county level during the transition period since 2020, this analysis allowed a more granular overview of the most 'negatively affected' areas. This was motivated by the need to ensure a 'whole of territory' approach, so the geographical delineation of the transition is commensurate with socio-economic realities, and not the vagaries of administrative boundaries.

The following paragraphs summarise key points from these studies.

- The 5 main industrial installations associated with peat harvesting, are located at county boundaries - Lough Ree (Co. Longford, but borders Roscommon), West Offaly (which borders Counties Galway and Roscommon) and Edenderry Power Station (borders Co. Kildare) and the and Derrinlough Briquette Factories (Co. Offaly, but just 25 kilometres from Co. Galway) and the Littleton Briquette Factory (Co. Tipperary). Most impacted employees resided in counties of Laois, Offaly, Westmeath, Kildare, Roscommon, Longford, Tipperary, and Galway.
- Almost 30% of BnM's peat bogs are located outside the boundary of the NUTS 3 Counties and Co. Roscommon. The CORINE database of Ireland's most significant boglands including the presence of significant peatlands beyond NUTS3 in Eastern parts of Co. Tipperary – from Templetouhy to Killenaule and North and West Kildare – around Prosperous, Allenwood, Timahoe, Carbury, Rathangan and Kilberry. Analysis of economic data highlighted that the geography of these bogs and associated installations, strongly impacted on adjoining MDs, with travel-to-work patterns clearly extending beyond the boundaries of NUTS3 and Roscommon.
- This geographic focus was mirrored by socio-cultural, heritage and community identity characteristics associated with boglands, which were not delimited by administrative regional and county boundaries. Sites classified as having 'very high' sensitivity incorporating Natura 2000, Special Areas of Conservation (SAC)s and Natural Heritage Areas (NHAs) also traverse county boundaries, incorporating geographic features such as the Sliabh Blooms; Lough Ree; Lough Ennel; Lough Forbes; and several boglands – most notably in the Ballinasloe MD
- By way of an example, Edenderry Powerplant is almost equidistant from the centre of Edenderry and the border with Co. Kildare (7km), and the second-closest town to it is Rathangan (Co. Kildare), just 12km away. Much of the built environment and the identity of towns such as Rathangan and villages such as Lullymore (Co. Kildare) are closely associated with life on the boglands. The close proximity of parts of East Galway to key peat industrial and manufacturing plants such as the now closed West Offaly peat-fuelled power plant (14km from Ballinasloe) and the significance, for the Thurles and Carrick-on-Suir MDs, of the now closed Littleton Briquette factory add to the body of evidence supporting an approach that transcends administrative boundaries and focus on socio-economic realities in delineating the appropriate territory.
- The People and Place statistical analysis pointed to the appropriateness and usefulness of sub county units, namely MDs, in ensuring the objective, robust and valid designation of the Territory's geographical footprint. Similar or greater levels of socio-economic constraint, incorporating demography, society, wellbeing, economy and ecology, were identified in sub county areas, outside NUTS3 and Roscommon, associated with historical dependence on peat.

The proposed territory comprises 19 MDs, with direct associations with Ireland's traditional peat industry and face similar challenges in transitioning to a post-carbon economy and society. The analysis gives a baseline for the geographical context, informing an evidence-based approach to selection of operations for inclusion in the EUJTF programme.

2. Assessment of transition challenges, for each of the identified territories

Reference: point (c) of Article 11(2)

Territory: Just Transition Territory in Ireland

2.1. Assessment of the economic, social an territorial impact of the transition to a climate-neutral economy of the Union by 2050

Reference: point (c) of Article 11(2)

The labour market impact of the transition presented particular challenges within the proposed Territory, due to pre-existing economic and social disparities. 58.2% of the proposed Territory's population resides in rural areas, over 20% higher than the national average, with a higher age dependency rate, proportion of children under 17, adults over 65 and disability rate than national averages. Most of Counties Roscommon, Longford and Offaly, northern parts of Co. Westmeath, the west of Co. Laois and most of the Carrick-on-Suir MD are classified as disadvantaged. Gross median household income of the Territory is lower than the national average. Business demography data highlights the significance of indigenous employment and small and medium enterprises (SMEs) for the region. Irish-owned firms with less than 10 employees accounting for the vast majority of firms providing employment.

Low levels of education attainment are most prevalent in peat dependent communities as the Industry provided relatively well-paid jobs which did not, in the main, require tertiary education qualifications. 30.6% of the Territory's population did not progress to the senior cycle of second-level education, over 3 percentage points higher than the State level of 27%. Just 27.5% of the population has a third level qualification, 5% below the national average. Older age profiles, low population density and where limited local public transport makes addressing skills deficits challenging.

Economic/ Direct impacts on employment

In 1980 BnM employed 7,100 people, with many others employed in contract work including seasonal peat extraction. This figure declined over time, but according to the 2021 study funded through the SRSP on the Challenges, Needs and Recommended Actions, between Jan. 2019 and May 2021, an estimated 1,000 employees and contractors were directly impacted in BnM. In the period January 2019 to May 2021, a total of 560 employees left or were redeployed in BnM due to closure of the two ESB power plants and the associated peat supply. Prior to these closures, the Littleton Briquette Factory and associated 'home' supply bog had closed with the loss of circa 125 employees, while the closure of BnM coal distribution centres led to the loss of 45 jobs prior to that.

Approximately 350 employees changed roles to the EDDRS, primarily from harvesting roles, however, the longer-term sustainability and requirements of these roles is such that they are deemed less stable and certain than their prior roles with BnM before the transition. BnM has re-entered a growth period, following a period of decline, made possible by restructuring and reshaping business units and re-focusing its business as a climate solutions organisation. This has opened new opportunities and in 2021 plans to create 1,435 jobs in the Midlands by 2026 were announced. 80% of the Bord's operations are now focused on renewable energy production, recycling, peatland rehabilitation, and sustainable product development. BnM operates a landfill gas utilisation facility in Co. Kildare which generates renewable electricity for 8,500 homes.

Plant closures also impacted ESB employees. There were no compulsory redundancies among the estimated 68 staff, as solutions such as voluntary severance, early retirements and transfers were found. The ESB's plans in relation to the development of the sites of the 2 power stations demonstrate a commitment to invest in renewable energy generation and energy storage in the region on a long-term basis.

Indirect Economic Impacts

The wider employment effects on the regional economy of declining commercial extraction and power generation using peat have also had significant indirect impacts. Downstream impacts such as the reduction in indirect employment, business spend and expenditure in the local economy. Indirect employment includes the hiring of external contractors, who were impacted as plants and operations closed. Negative impacts of reduced indirect expenditure in the regional economy were also highlighted during public consultation on the draft Territorial Plan, particularly for retail and hospitality sectors. It was noted that the transition has led to reduced activities across all sectors – agriculture, construction, research and development, social enterprise and transport, posing a real challenge to provide opportunities for sustainable communities for future generations. Respondents highlighted that the nature of peat production meant that many impacted contractors often also farmed marginal holdings, using peat for personal or local use, with many experiencing significant drops in income. Agriculture is an important economic driver in impacted peat dependent rural communities, with almost 8% of households headed by a farmer, higher than the national average. Although, potential interventions to support marginal farmers towards economic diversification and equipping impacted communities to reskill and avail of new and innovative opportunities in the green economy is challenging, due to low population densities and poor local transport, unlocking such solutions will determine the success of EU JTF interventions.

Socio-Economic Impacts

While the primary challenge during the transition out of peat has been the impact on jobs and communities in the impacted region as the labour-intensive peat industries are wound down, public consultees expressed clear concern about the wider socio-economic impacts and the resulting impacts on rural depopulation. In this rural Territory, there are limited alternative local-employment opportunities for workers with highly specific and thus hard to transfer skillsets. Development of local social enterprise, retail and tourism were seen as crucial to provide tangible opportunities for economic growth of direct benefit to impacted communities. Respondents noted that job losses often resulted in role transfers as breadwinners leading to more participation by women.

Traditionally the peat industry, power generation and industrial heritage have been hugely significant for this region – economically, culturally and socially. Wider socio-economic impacts were apparent in the public consultation which highlighted that the peat industry was a huge source of pride, providing an anchor to the community in terms of economic benefits, inter-generational knowledge and skills transfer, attracting new members to the community, providing a sense of cohesion and identity and creating a wide range of supporting technical and soft skills. While providing well-paid employment, other social benefits were provided - supporting local communities and sports clubs. Consultees noted a desire that young people are not forgotten. BnM also funded several housing schemes for employees in the region. The peat industry attracted new members to the community, creating a wide range of supporting businesses and technical and soft skills, providing a sense of cohesion and identity. BnM is exploring new activities to leverage its significant land holdings in the areas of biodiversity and tourism which may bring new spin-off benefits for the Territory

Respondents to the public consultation expressed a desire to avoid the perception that the region is a negative contributor towards carbon emissions, and the intergenerational aspect and long-term effects of this was stated to be a significant concern. There was a strong level of local social cohesion and a desire to address the Just Transition among the responses.

Existing Government/EU Interventions

The EU and Irish government have already supported a number of interventions in the Territory to address these socio-economic impacts, through various initiatives.

- A grant of €738,820, has been awarded by the NJTF to develop Rhode Green Energy Park by re-purposing the former Rhode power station into a green energy park to provide serviced sites for energy enterprise with potential for future incubation space and a feasibility study exploring data centre integration with renewable energy and green hydrogen. This incorporates a feasibility study to examine a combination of renewable technologies, carbon abatement technologies including batteries, syngas production (forest residue & feedstock energy crops) and hydrolysis for green hydrogen production.
- The EDRRS scheme optimises climate, environmental, ecological and hydrological benefits to contribute to the well-being of current and future generations. The EU's Recovery and Resilience Facility (RRF), through the NRRP, is investing in EDRRS to rehabilitate peatlands over BnM bogs, previously used for peat extraction for electricity generation.
- In 2021, €14 million was allocated for peatland conservation, management and restoration measures by the National Parks and Wildlife Service (NPWS) of the Department of Housing, Local Government and Heritage. Both EDRRS and LIFE have reskilled workers, mitigating some expected job impacts, providing a transitional role, and sustaining employment lifespan until scheduled completion in 2024. For protected raised bogs the NPWS has significantly accelerated its programme of restoration in recent years. From 2018 to date, with increased funding and resources, restoration measures have been completed on circa. 4000 hectares of designated raised bogs. 8,483 ha is now rehabilitated by EDRRS (mid-June 2022) and will not be available for commercial use. Further works on raised bog SACs and NHAs are underway and planned for 2022 and beyond through NPWS programmes and EU LIFE projects such as LIFE Peatlands and People. These rehabilitation and restoration efforts will assist Ireland in reaching our national conservation target to restore raised bogs within the network to a favourable conservation status. The NPWS has not yet calculated emissions factors (EFs) reductions in relation to this programme of accelerated restoration on the designated raised bog network as the work is currently ongoing.
- The Peatlands and People Project was supported by €10 million though an EU LIFE Programme, to a consortium, led by BnM, to develop a regional Peatlands Knowledge Centre of Excellence, a Just Transition Accelerator, including bioeconomy, Accelerate Green, to support enterprise development in the region, and an immersive People's Discovery Attraction. This project intends to further estimate emissions factors for a fuller suite of cutover habitats. 8 companies were supported by Accelerate Green, in 2022 through provision of tools, advice and mentoring in transitioning to a green economy.
- To address capacity within the retrofit sector, a retrofit loan guarantee scheme under the NRRP and the ESF+ programme. For example, the SOLAS Green Skills Action Programme is funded through the NRRP for 2021 and 2022. It is proposed to build on this through ESF+ on its completion, with provision of future green skills modules as a component of vocational training courses delivered through SOLAS and the ETBs, funded through ESF+ from 2023. The Department of Social Protection, SOLAS and the MRTT have worked together to provide employment support for workers affected by the phasing out of fossil fuel production in the Midlands. This has consisted of engagement sessions, job fairs, education, retraining and employment opportunities, generally in the renewable energy sector. The relevant Education Training Boards (ETBs) provided one-to-one career support to impacted BnM employees. Over €800,000, funded through ESF and the National Training Fund, has supported retraining in a range of areas including IT, retrofit, sustainable agriculture as well as dumper, excavator and telescopic handler courses.
- The NJTF was established in 2020 to support innovative projects that contribute to the economic, social and environmental sustainability of the Wider Midlands region, and have employment and enterprise potential. This supports 56 innovative projects, which includes 16 projects which started project delivery in September 2020 and 40 larger value projects which started project delivery

from June 2021. The Fund has 3 priorities:

1.

1. Employment and enterprise support: to support innovation and investment proposals to generate sustainable employment in green enterprise.
2. Training supports: to retrain and reskill workers to assist local communities and businesses in the Wider Midlands to adjust to the low carbon transition. The Bord na Móna Employee Supports: Training and Upskilling Project has also been established under this Fund to continue work carried out following peat plant closures in 2020, preparing and upskilling workers for other career paths.
3. Community transitioning supports: to support proactive communications with affected communities and other stakeholders in the region, establish best practice sharing networks, and assist in developing local transition plans.

2.2. Development needs and objectives by 2030 in view of reaching a climate-neutral economy of the Union by 2050

Reference: point (d) of Article 11(2)

The EU JTF will contribute to the diversification and modernisation of the Territory by addressing the following development needs.

1. Enhance the Business Environment and Create Employment Opportunities

The EU JTF will complement national initiatives, broadening the economic base into sectors identified in the Smart Specialisation Strategy (S3) and the SRSP report, including clean energy initiatives targeted at peat workers and their local communities, offering tangible, more sustainable alternatives to the 24,000 people leaving the Territory daily for work/study. The Regional Enterprise Development Fund supports enterprise through implementation of 9 Regional Enterprise Plans (REPs). The fund already supports 7 strategic projects in the Territory, with grant approvals of approx. €8m since 2017. The new Green Transition Fund will help businesses implement low carbon business models. The Department of Agriculture, Food & the Marine, the EPA and SEAI have funded several bioeconomy related research and innovation projects to build the knowledge base and research outputs suitable for piloting, scaling and demonstration. The EU JTF will explore opportunities for innovative pilot initiatives for the circular & bioeconomy in the region.

Supporting long-term local resilience will sustain EU JTF interventions, driving endogenous sustainable growth, to support impacted peat communities through economic development, while maintaining industrial heritage and community stability. S3 identifies retail & tourism as the most employment intensive sectors in the country, particularly in rural areas such as this Territory. The EU JTF will support SMEs, complementing Regional Spatial and Economic Strategies (RSES), REPs, regional tourism strategies, the national policy statement on the bioeconomy and SME supports provided through the Local Enterprise Offices (LEOs). Stakeholder-led initiatives can best identify priorities for investments in human capital and the EU JTF will empower the community and social pillars through funding SMEs and social enterprise.

2. Enhance the Skills Profile

A pro-active approach to skills provision for impacted BnM workers has been taken under existing

Government/EU Interventions, with significant supports being provided this cohort. Sectoral skills for the green economy are being funded through the Solas Green Skills Programme. Action 1.3 of the MREP supports Regional ETB proposals for a National Pilot on Sustainability and a Rural Centre of Excellence in the Territory. This is a key deliverable of the SOLAS strategy for the FET sector and will not rely on support from the EU JTF.

Respondents to the consultation noted that local transport for impacted communities to existing regional training opportunities remains a key challenge. Supported by the NJTF, the BnM Employee Training Supports Project will provide upskilling and retraining support for employees. It is proposed that EUJTF priorities will also support the development of specific skillsets in the Territory in areas such as the bioeconomy, wetlands rehabilitation and boardwalk and trails development on rehabilitated lands.

3. Promoting Environmental Sustainability and Industrial Heritage

Particular environmental challenges are associated with the Territory's traditional reliance on the peat industry. It also has environmental resources and assets, many afforded protections under EU legislation including the Natura 2000 framework. Ecological assets, such as the Sliabh Bloom mountains, show how boglands, if restored, can play an important role in carbon sequestration, counterbalancing impacts of human activity which disturbed and depleted much of the Territory's ecological resource base. NESC's 2021 report 'Addressing Employment Vulnerability as Part of a Just Transition in Ireland' noted the importance of recognising the historical and industrial context of places and communities in a just transition process. Lough Boora is an exemplar site combining environmental sustainability and industrial heritage, new economic opportunities and improved recreational amenities. It has moved from supplying 1,000,000+ T of peat each year to becoming a sanctuary for wildlife, a prime outdoor recreation attraction with walkways, cycle paths, visitor centre and sculptures inspired by the local industrial heritage. The EU JTF will pursue such opportunities for recovery, re-purposing and renewal preserving the Territory's rich heritage, maintaining strong peat community identity and pride of place.

Supports will target improvements in the status of degraded protected habitats, supporting national and EU biodiversity/climate aims, while boosting economic activity, focused on small/medium sized contractors. Retraining and upskilling can enable former peat workers to undertake restoration work, construction of amenities such as boardwalks, creating positive links between interventions and their communities. Complementary activities involving community engagement, education/awareness activities and provision of amenities will encourage communities to imagine new sustainable uses for bogs.

Supporting the delivery of actions identified under the Local Authority Climate Action Plans developed in the Territory will contribute to national climate targets, enabling local authorities to mitigate adverse impacts on the environment, support climate change adaptation and strengthen the alignment between national climate policy and the delivery of effective local climate action.

4. Enhancing potential of region as a place to live, work, invest and visit

As a result of the transition, the Territory needs reliable, clean, local transport solutions, connecting people to more opportunities to work, (re)train, do business, meet and visit. Sustainable local mobility for impacted communities was identified as a problem by the SRSP funded analysis and particularly during the youth consultation, underlying the need for provision of carbon neutral local transport infrastructure to support sustainable employment and access to innovation/remote working hubs and training & education opportunities in the Territory. Such sparsely populated areas rely more heavily on personal private transport, with greater reliance on fossil fuels and lower electric vehicle (EV) uptake. A shift toward zero-emissions transport is an essential part of the transition for citizens within the Territory. The Midlands REP provides a strong focus on amenity and recreation use, and potential for sustainable tourism and strategic trails development, to unlock the regenerative and commercial potential within the Territory. Regional resilience for the next generation within peat communities depends on retaining and attracting

young skilled workers. This is fundamental to a successful transition. Improved, sustainable local public transport links will increase economic competitiveness, creating better places to work and live for impacted communities.

2.3. Consistency with other relevant national, regional or territorial strategies and plans

Reference: point (e) of Article 11(2)

National Smart Specialisation Strategy for Innovation 2022-27

S3 will focus on driving enterprise success through enterprise-led research, development & innovation start-ups, competitiveness, productivity and high economic performance, contributing to Ireland's economic and societal resilience and transformation. Sectors with high employment and innovation capability include advanced manufacturing, creative, bioeconomy/renewable energy, biopharma & life sciences, financial service/FinTech, food/agritech and ICT. S3 notes opportunities to develop capacity in the Low Carbon Economy and supports tourism initiatives noting Retail and Tourism sectors are key employment generators for Ireland, particularly for rural locations. S3 supports the goals of Our Rural Future Rural Development Policy 2021-2025 through maximising our resources and strengths in the Green Economy to support employment opportunities for rural communities in areas such as renewable energy, sustainable tourism, energy retrofitting, the Bioeconomy and the Circular Economy.

Rural Development Policy: Our Rural Future 2021-2025

The EU JTF aligns with the challenges and opportunities facing rural Ireland are driven by trends such as ageing populations, urbanisation, the rise of emerging economies, climate change, environmental pressures, increased globalisation and technological breakthroughs.

National Policy Statement on the Bioeconomy

The Government's vision aims towards global leadership in the bioeconomy, moving beyond a compliance and carbon mitigation focus to integrating sustainable economic development into our economic model as we transition to a low carbon & circular economy.

The EU JTF aligns with this by promoting bio-circularity through identifying, assessing and balancing policy targets on climate action, innovation, rural & sustainable development and prosperity and welfare and competing uses of land and biomass to optimise the use of material (food, fibre, bio-based materials, energy) and non-material (clean air and water, biodiversity, climate mitigation and adaptation, recreation) resources, products, processes and services, including ecosystem services. This approach will ensure supported activities respect local ecological boundaries, protect and enhance biodiversity & ecosystems services and demonstrate the potential of bio-based solutions in terms of climate and environmental performance and circularity.

People, Place and Policy: Growing Tourism to 2025 - Regional Tourism Strategy for Ireland's Hidden Heartlands 2022-2026

Tourism is at the heart of the Government's overall economic strategy and Tourism Strategy People, Place and Policy: Growing Tourism to 2025 aims to increase the tourism's economic contribution across local communities. This Strategy is executed through regional experience brands and strategies which aim to increase tourism's economic impact, making the Territory one of Europe's leading regenerative tourism destinations.

Regional Spatial and Economic Strategies

Ireland's 3 regional assemblies have each adopted a RSES which sets out the long-term spatial, economic and climate policies for the region to 2030. The RSES for the Eastern and Midland Region includes Counties Laois, Longford, Offaly, Westmeath and Kildare. Co. Galway and Roscommon are included in the Northern and Western RSES and Co. Tipperary is within the Southern RSES. All have economic development, climate action and improving quality of life at their core, consistent with the EU JTF's single specific objective.

Regional Enterprise Plans

Developed by regional stakeholders, REPs focus on collaborative initiatives to realise enterprise growth and job creation. These 'bottom-up' plans complement and build on core strategies of the Enterprise Agencies, the LEOs and other agencies involved in supporting enterprise development. The TJTP is aligned to the strategic objectives of the Midlands (Laois, Longford, Offaly, Westmeath), West (Galway, Roscommon) and Mid-West (Tipperary) REPs to 2024.

Local Economic and Community Plans

The EUJTF will support the implementation of the LECPs within the Territory where interventions address the social, employment, economic and environmental impacts of the transition. New LECPs, covering a 6-year period, are expected to be in place in 2023, setting out objectives and actions to promote and support economic, local & community development, both by local authorities alone and in partnership with other economic and community development stakeholders. LECPs are the primary mechanism to bring forward relevant actions arising from national and regional strategies and policies with a local remit. LECPs should build on the objectives of the REPs and the RSES. The LECPs will also be a critical pre-requisite for new programmes and funding, including Just Transition Funding in relevant areas.

Transport

National policy supports a move towards a zero-emission public transport fleet and proposed EU JTF actions align with national plans & strategies that seek to enhance sustainable and public transport services in the Territory, including the Connecting Ireland Rural Mobility Plan, Sustainable Mobility Policy, CAP21, Our Rural Future, the TFI Local Link Rural Transport Programme and the National Disability Inclusion Strategy. The Sustainable Mobility Action Plan 2022-2025 Goal 2 focuses on decarbonisation of local public transport and includes Action 15 decarbonising Local Link buses. EU JTF funding will allow for expedited implementation of projects, providing better local connections in the Territory to access opportunities to work, (re)train & do business.

Local Authority Climate Action Plans

Under the Climate Action and Low Carbon Development (Amendment) Act 2021, local authorities are required to submit a plan detailing how mitigation & climate adaptation measures will be delivered at local and community levels. Each local authority is required to reduce GHG emissions from across its own assets and infrastructure, whilst also taking on a broader role of influencing and facilitating local stakeholders to meet their own targets.

Projects implemented under Local Authority Climate Action Plans (LACAPs) are designed to contribute to the climate objectives outlined in Ireland's Climate Action Plan and improve the quality of life for local residents. All 31 local authorities adopted their LACAP in 2024, having gone out to public consultation and following adoption by their elected members.

The National Adaptation Framework outlines the principles guiding adaptation and resilience planning in response to climate change and how various sectors and local authorities can implement adaptation measures to minimise Ireland's vulnerability to the adverse effects of climate change while taking advantage of any beneficial impacts. The NAF emphasises the importance of integrating adaptation strategies into all levels of policy making, infrastructure development and local planning.

2.4. Types of operations engaged

Reference: point (g-k) of Article 11(2) and Article 11(5)

The EU JTF objectives shall be pursued in line with the objective of promoting sustainable development as set out in Art.11 TFEU, considering the UN SDGs, the Paris Agreement and the "do no significant harm" principle. As per Sections 1 & 2 of the TJTP, the EU JTF shall target alleviating transition impacts, helping the communities directly affected and supporting the transition throughout the Territory. The following operations, through 4 complementary priorities, will diversify and modernise the economic base of the Territory.

Priority 1 Generating employment for former peat communities by investing in the diversification of the local economy

Operations which:

- Foster the economic diversification of the EU JTF Territory through supporting productive investments in SMEs (incl. microenterprises and start-ups) entrepreneurship and investments in the creation of new firms, particularly in emerging low carbon, circular economy and bioeconomy sectors and providing services to businesses
- Support economic, social and local/community development within relevant Local Authority areas through the implementation of local and regional development strategies to address the social impacts of the transition
- Invest in RD&I, cooperation and demonstration activities that contribute to the development of the circular economy of the Territory, incl. the bioeconomy. This will include enabling activities such as communication, coordination and alignment with education, training and skills to support productive investments in relevant actors in key sectors including SMEs and Industry for the development of new business models, value chains, products and services in a multi-sectoral approach

Priority 2 Supporting the restoration and rehabilitation of degraded peatlands and regeneration and repurposing of industrial heritage assets

Supported activities may include:

- Preparation measures e.g., feasibility and design studies including restoration/rehabilitation plans and action plans
- Stakeholder engagement activities which could include landowner negotiations (incl. incentive payments and/or land purchase)
- Implementation of measures to enable and monitor restoration & rehabilitation of degraded peatlands across multiple project sites including fens, raised bogs and other peatland types
- Implementation of regeneration & repurposing measures to include investments in the upgrade of existing industrial heritage assets for amenity and investments in new amenity assets such as walking trails, cycle paths, signage/notice boards, seating, boardwalks and bog bridges

- Education, awareness-raising and community engagement activities presenting the benefits of the restoration measures to the wider public

These actions will complement the activities under P1 by providing employment for impacted workers and communities and by making the Territory a more attractive place to live, work & visit. Attracting visitors to the Territory by providing first-rate amenities and restored landscapes will support new and existing SMEs by creating a market for additional goods and services. The rewetting and restoration works will require the expertise of workers and contractors formerly involved in peat extraction. The research, education, community engagement and knowledge transfers will also increase the skills base of impacted communities, supporting the potential for further productive activities.

Priority 3 Providing former peat communities with smart and sustainable mobility options to enable them to benefit directly from the green transition

Enhancing sustainable and clean mobility in the Territory by supporting the decarbonisation of local transport to provide clean solutions to the people working, (re)training and doing business in the Territory. This will include the following activities:

- Decarbonisation of public local rural bus route(s) including scoping, installation of electric charging points and purchase of electric buses
- Support to private bus operators in the territory to move to electric vehicles including consultancy support and support for specific aspects of electrification

This priority is key to the success of P1, ensuring the Territory's population is able to access jobs and training in order to participate in the economic and community diversification activities. Actions supported under this Priority will build more resilient communities by allowing earlier adoption of zero-emissions mobility options, providing workers with better access to local jobs, training and education opportunities. The creation of local sustainable transport solutions will better connect towns, remote working hubs and educational institutions in the Territory, better serving employees.

Priority 4 Enabling a resilient and sustainable climate transition of the territory

The EU JTF will provide grant funding to Local Authorities to support the delivery of strategic actions identified within their Local Authority Climate Action Plan (LACAP). Local authorities are key drivers in advancing climate policy at community level through regulatory and strategic functions and relationships with local stakeholders. This funding will assist Local Authorities to address mitigation and adaptation in an integrated way, providing environmental, economic and social benefits across the Territory.

To achieve the national target of reducing GHG emissions by 51% by 2030 (and achieving climate neutrality by 2050), the Climate Action and Low Carbon Development (Amendment) Act 2021 consolidates efforts towards reducing emissions and introduces a requirement for each Local Authority to prepare a LACAP to reduce emissions in their area.

Supporting the delivery of strategic actions in the LACAPs will strengthen alignment between climate policy and the delivery of effective climate action at local and community levels.

Economic diversification through these 4 complementary priorities will enhance the regional economy, addressing existing deprivation and rural depopulation and placing it on a path to a more diverse and resilient economy based on climate neutrality.

Complementarities with other EU programmes to address identified development needs

Particular attention has been given to examining potential synergies and complementarities with other funds as well as preventing any overlap between interventions and duplication of funding. There are clear potential synergies between EU JTF supports, ERDF and ESF+ priorities and the Common Agricultural Policy (CAP). EU JTF support will complement ERDF priorities on developing smarter, more competitive regions and creating greener, more energy efficient regions. Local economic and community activities in

sectors of relevance to the Territory will complement ERDF supports. The JTF will complement existing ERDF measures such as the co-funded Better Energy Warmer Homes Scheme which offers free energy upgrades for eligible homeowners who are most at risk of energy poverty.

The ESF+ focus on employment and skills is aligned with the EU JTF objective to address social impacts of the transition. EU JTF skills and training support will focus on those who have been most impacted by the transition in sectors of relevance to the just transition process such as land restoration.

NRRP priorities advancing the green transition, social and economic recovery and job creation align with EU JTF objectives. The RRF is funding the EDRRS which uses bog rehabilitation to deliver climate benefits, while also helping BnM workers retrain and upskill in the field of bog rehabilitation. There will be synergies between the EU JTF and the RRF in relation wetlands rehabilitation, primarily focused on Natura 2000 sites in the Territory, which are different and complementary to the peatland rehabilitation project support by the RRF. The RRF will fund an extensive national programme of recovery skills, incl. green skills. The JTF will complement this by targeting upskilling opportunities on land restoration.

The EU LIFE Peatlands and People Programme is developing a regional Peatlands Knowledge Centre of Excellence, a Just Transition Accelerator, Accelerate Green, to support enterprise development in the region and an immersive People's Discovery Attraction. EU JTF supports to rural SMEs and wetlands restoration is complementary to the EU LIFE programme. The actions revolving around wetlands restoration supported by the JTF, including restoration measures and research activities on carbon sequestration can add value to the work carried out by the EU LIFE project.

The development of the Agricultural Knowledge & Innovation System under Ireland's CAP Strategic Plan is complementary to the EUJTF.

Proposed operations will be reviewed on approval to ensure they demonstrate complementarities with EU programmes under the Investment for jobs and growth goal (supporting the transition process) and other financial instruments to address the identified development needs. The respective Managing Authorities will continue to explore ways in which synergies and complementarities can be developed between EU funding programmes during their lifetime, through participation in the Partnership Process Steering Group (PPSG), Partnership Agreement Working Group (PAWG), Partnership Agreement Monitoring Committee (PAMC) and mutual representation of Managing Authorities on Programme Monitoring Committees.

Complementarities with planned support from the other pillars of the Just Transition Mechanism

The JTF is one of 3 pillars of the Just Transition Mechanism which provides an overall framework for the EU to support regions most exposed to transition challenges. Investments under the JTF may be complemented by a combination of grants and loans to private sector entities under a dedicated window of the EU's InvestEU instrument (Pillar 2) and through a specific Public Sector Loan Facility (PSLF) managed by the EIB (Pillar 3). Proposed investments in larger projects, for example, in relation to transport, renewable energy, energy efficiency or retrofitting, may be better suited to seeking support from these pillars, particularly if sponsored by larger private sector entities or by public bodies. These Pillars can be used to assist in addressing the development needs of the Territory, such as, enhancing the business environment, creating employment opportunities, enhancing the skills profile, promoting environmental sustainability & industrial heritage and enhancing the potential of the region as a place to live, work, invest and visit.

Under Pillar 2, the InvestEU Just Transition Scheme will provide a budgetary guarantee under the InvestEU programme and the InvestEU advisory hub acts as a central entry point for advisory services. It

will provide around €1.8 billion from the EU budget and is expected to mobilise €45 billion in mostly private sector investments across the EU. It could include projects for decarbonisation, economic diversification of the regions, energy, transport and social infrastructure. The InvestEU Just Transition Scheme may enable investments in a wider range of projects than the JTF, in line with the InvestEU Regulation and the InvestEU Investment Guidelines, in the areas of:

- Sustainable infrastructure (e.g. projects in sustainable energy, digital connectivity, transport & circular economy)
- Research, innovation & digitalisation
- SMEs
- Social investment and skills (e.g. projects in education and training, social housing & healthcare).

To be eligible, InvestEU projects must:

- Address market failures or investment gaps and be economically viable
- Get EU backing in order to get off the ground
- Achieve a multiplier effect and where possible crowd-in private investment
- Help meet EU policy objectives

Support under Pillar 2 can be guided by Ireland's S3 e.g., the following sectors overlap with InvestEU thematic areas:

- Digitalisation & digital transformation
- Innovation diffusion
- International collaboration on RD&I
- Improving the national enterprise research & innovation system.

Under Pillar 3, a new PSLF aims to provide subsidised financing to public sector projects for the benefit of the regions concerned, targeting projects which do not generate sufficient revenue and would otherwise not get financed. For example, the PSLF can support investments in energy and transport infrastructure, district heating networks, digitisation, renovation or insulation of buildings, environmental infrastructure for smart waste and water management, transition to a circular economy, land and ecosystem restoration and decontamination up-skilling, re-skilling, training and social infrastructure including care facilities and social housing. Grant funding awarded to smaller-scale projects under P4 of the EU Just Transition Fund will complement the local climate change mitigation and adaptation measures eligible for support under the PLSF. The PSLF is administered by DG Regio and managed by the European Climate Infrastructure and Environment Executive Agency (CINEA). Potential beneficiaries (incl. public law bodies and private law bodies with a public service mission) can apply for advisory support on the InvestEU Advisory Hub website. Applications need to contribute to the development needs and priorities identified in the TJTP.

Public consultation responses indicated general interest in the wider supports to private investment projects for economic diversification in the area, stressing accessibility of low cost loans for public sector, SMEs and entrepreneurs. The public consultation identified Pillars 2 & 3 as opportunities for private investment and projects for decarbonisation, economic diversification, energy, transport, digitisation, social infrastructure, renewable energy generation & storage projects, circular economy, social infrastructure upskilling and training, food, manufacturing, construction, tourism and for the development of sites for business workplaces, remote working hub facilities and community facilities.

3. Governance mechanisms

Reference: point (f) of Article 11(2)

3.1 Partnership

Development of this Plan leveraged existing key relationships within the impacted Territory, developed during the initial national response to cessation of commercial peat extraction, particularly, the work of the Just Transition Commissioner, the MRTT and establishment of the NJTF. In accordance with Art. 8 of the Common Provisions Regulation (CPR) and the partnership principle, the development, implementation and monitoring of the EU JTF, has and will continue to benefit from the involvement of a range of key stakeholders including the public, agencies of the state at local, regional and national level, impacted businesses, key social partners and research bodies. Consultation on the draft TJTP has refined the potential types of operations to be supported, ensuring the evolution of requirements following national interventions.

Engagement with relevant partners during the programme preparation stage has been transparent and effective. Documentation was circulated to members of the PPSG and the PAWG, notices of public consultation and consultation reports have been published on the government website with links to the www.eufunds.ie and EMRA's websites. The output of partnership actions has informed and shaped the programme and was integral in feedback during preparation and amendments to the programme as appropriate. Timely, transparent and effective communication will be key to maintaining continued successful partnership engagement and ensuring public visibility.

3.2 Monitoring and evaluation

A key monitoring mechanism for implementation will be a Programme Monitoring Committee (PMC), to be set up within 3 months of the date of the approval of the Programme, meeting at least once a year to review progress. Reflecting the partnership principle and the European Code of Conduct on Partnership, membership will include representatives of the managing and national authorities, audit authority, intermediate bodies, regional and local stakeholders, representatives of economic and social partners and civil society bodies, and other EU funds. Partners and stakeholders will be directly involved in delivering the performance framework and monitoring of progress.

Programme contributions to Ireland's country-specific recommendations and actions will be tracked by the PMC to fulfil enabling conditions and progress administrative capacity-building for public bodies, partners and beneficiaries. The PMC will monitor progress in achieving milestones and targets, consider any required amendments to the programme and track evaluations and any follow up findings/actions. A programme evaluation plan, outlining implementation reporting, will be submitted to the PMC by EMRA within a year of Programme approval. A mid-term evaluation will take place in 2025, to track progress made in achieving milestones for output indicators delivered.

3.3 Coordination bodies

Two groups were established by the Department of Public Expenditure and Reform to assist in the development of EU-funded programmes covered by Ireland's Partnership Agreement, including the EU JTF, and to promote complementarity between EU Funds and national instruments. These structures will remain in place for implementation.

- The Partnership Process Steering Group of the Funds (PPSG) includes representatives from relevant Departments, CPR funds, economic and social partners, representatives of marginalised groups, disability, gender equality and non-discrimination, civil society bodies, the CAP, the Recovery & Resilience Plan and the Brexit Adjustment Reserve. It assisted programme authorities in developing a Partnership Agreement, and identifies and establishes mechanisms to address synergies, complementarities and enhance cooperation across programmes.
- The Partnership Agreement Working Group (PAWG) coordinated the preparation of the Partnership Agreement, ensuring complementarities between the funds and with other EU instruments, developing a common approach to the horizontal principles.

In relation to horizontal enabling conditions, the Fund works closely with the Irish Human Rights Equality Commission to strengthen the institutional capacities of partners in advancing equality and human rights during programme implementation. The EU JTF sits on the National Communications Committee, which coordinates EU-funded programmes communications activities.

3.4 Public Consultation

Public consultation on the TJTP took place from December 2021 - March 2022, including an online survey, portal for written submissions, and 3 workshops focused on the development needs of the region. 240 respondents from a broad range of organisations engaged - 57 online workshop participants, 82 online survey responses and 40 written submissions. A youth workshop (Age 16–24) was also held. A consultation report is publicly available.

Findings reflected a desire that economic transition and community networks be supported to a sustainable future, as a new, collaborative model for development, building on existing assets and emerging opportunities is needed. Respondents identified a need to focus on employment and socio-economic impacts on communities, not just on peat workers. The need to attract families to the area at the family formation stage, addressing low population densities, and making the Territory an attractive place to live, work and visit was a clear message from the consultation. Bottom up and community based approaches were favoured, with a focus on microenterprises, eco-tourism and building new green skillsets, through accessible, local opportunities.

A Strategic Environmental Assessment of the EU JTF intervention also incorporates statutory public consultation.

4. Programme-specific output or result indicators

Reference: Article 12(1) JTF Regulation

Justification for the necessity of programme-specific output or result indicators based on the types of operations envisaged

Most of the indicators to be used to monitor the progress and results of the Programme are EU JTF common indicators as provided in Annex III of the Regulation.

To fully report on the expected impact of the Programme, it is however necessary to develop programme-specific indicators that are tailored to the operations that the Programme will support. Overall, the Programme will use two programme-specific output indicators and two programme-specific result indicators.

PSO1 and PSR1 (see tables) have been specifically designed to monitor and report on action 1.2 under Priority 1 “Generating employment for former peat communities by investing in the diversification of the local economy”. This action aims at supporting the implementation of local and regional economic strategies that have been or will have been adopted through a bottom-up democratic process involving key local stakeholders. As the strategies will not all be adopted at the time of Programme launch and to account for the fact that will all be somewhat different to cater for local specificities, as none of the existing common indicators were deemed suitable to capture the intended outputs and results of the expected operations. The programme-specific output indicator will therefore capture the number of those identified strategies that have been supported by the Programme and the programme-specific result indicator will monitor the population covered by the strategies implemented through the supported projects and therefore benefitting from those operations that will be aligned with the transition priorities and key local needs.

PSR2 has been specifically developed to capture the expected results from actions 2.1 and 2.2 under Priority 2 "Supporting the restoration and rehabilitation of degraded peatlands and regeneration and repurposing of industrial heritage assets". This indicator will measure how these actions participate in the restoration and rehabilitation of land in order to protect and restore biodiversity and ecosystems, reduce greenhouse gas emissions and improve hydrological status. This indicator was built on the model of RCR 52 and was made necessary as RCR52 did not allow to capture restoration and rehabilitation of land that was not destined for social or economic use.

PSO2 (see table) has been developed to monitor and report on activities supported as part of Priority 3 “Providing former peat communities with smart and sustainable mobility options to enable them to benefit directly from the green transition”. Under this priority, the Programme will support the installation of Electric Vehicle (EV) charging points in key locations in the Territory. To report as accurately as possible on these operations, the choice was made to use a programme-specific output indicator which is the exact same as RCO 59 on the list of ERDF indicators. This will enable the Programme to report on the number of EV charging points being installed in the Territory.

Finally, one indicator has been created for Priority 4 (see table): PSO3 is the same as the ERDF indicator RCO27: National and sub-national strategies addressing climate change adaptation. This indicator will enable the Programme to report on the number of Local Authority Climate Action Plans (LACAPs) which are implemented through projects supported under Priority 4. The LACAPs are sub-national strategies which provide a framework for activities leading to mitigation and adaptation to climate change in local

areas.

Table 1. Output indicators

Specific objective	ID	Indicator	Measurement unit	Milestone (2024)	Target (2029)
JSO8.1	PSO1	Local and regional economic strategies supported	Number of local or regional economic strategies implemented	1.00	8.00
JSO8.1	PSO2	Alternative fuels infrastructure (refuelling/ recharging points)	Refuelling/Recharging Points	16.00	2.00
JSO8.1	PSO3	National and sub-national strategies addressing climate change adaptation	strategies	0.00	6.00

Table 2. Result indicators

Specific objective	ID	Indicator	Measurement unit	Baseline or reference value	Reference Year	Target (2029)	Source of data	Comments
JSO8.1	PSR1	Population covered by local or regional economic strategies supported	No of inhabitants	0.00	2022 -	553,337.00	Supported projects	
JSO8.1	PSR2	Rehabilitated land used to support the protection and restoration of biodiversity and ecosystems, reduce greenhouse gas (GHG) emissions and/or improve hydrological status	Hectares	0.00	2022 -	2,400.00	Supported projects	

DOCUMENTS

Document title	Document type	Document date	Local reference	Commission reference	Files	Sent date	Sent by
Programme snapshot 2021IE16JTPR001 3.0	Snapshot of data before send	31 Aug 2026		Ares(2026)8309664	Programme_snapshot_2021IE16JTPR001_3.0_en.pdf	31 Aug 2026	Connolly, Terence