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Proposal for a

COUNCIL IMPLEMENTING DECISION

**amending Implementing Decision (EU) (ST 11046/21 INIT; ST 11046/21 ADD 1) of 8
September 2021 on the approval of the assessment of the recovery and resilience plan
for Ireland**

Proposal for a

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amending Implementing Decision (EU) (ST 11046/21 INIT; ST 11046/21 ADD 1) of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility¹, and in particular Article 20(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Following the submission of the national recovery and resilience plan ('RRP') by Ireland on 28 May 2021, the Commission has proposed its positive assessment to the Council. The Council, approved the positive assessment of the recovery and resilience plan ('RRP') for Ireland by means of the Council Implementing Decision of 8 September 2021².
- (2) Pursuant to Article 11(2) of Regulation (EU) 2021/241, the maximum financial contribution for non-repayable financial support of each Member State should be updated by 30 June 2022 in accordance with the methodology provided therein. On 30 June 2022, the Commission presented the results of that update to the European Parliament and the Council.
- (3) On 22 May 2023, Ireland submitted an amended RRP to the Commission in accordance with Article 21(1) of Regulation (EU) 2021/241. Following the submission of the modified RRP by Ireland, the Commission has proposed its positive assessment to the Council. The Council approved the positive assessment by means of the Council Implementing Decision of 14 July 2023³.
- (4) On 14 July 2023, the Council addressed recommendations to Ireland in the context of the European Semester. In particular, the Council recommended that Ireland ensure the fiscal sustainability of the state pension system and accelerate investments to speed up the circular economy and in the drinking water and wastewater infrastructure. Furthermore, the Council recommended to Ireland to reduce overall reliance on fossil

¹ OJ L 57, 18.2.2021, p. 17.

² ST 11046/21 INIT; ST 11046/21 ADD 1.

³ ST 11336/23 INIT.

fuels, focus efforts on improving flexibility in the electricity system and to improve energy system integration while streamlining the planning and permitting framework for renewables, storage and grid connectors. The Council also recommended Ireland to implement additional measures that support energy efficiency in buildings, accelerate the installation of public charging points for zero-emission vehicles and focus on skills needed for the green transition.

- (5) On 25 October 2023, Ireland submitted a second modified national RRP to the Commission. The modified RRP also takes into account the updated maximum financial contribution in accordance with Article 18(2) of Regulation (EU) 2021/241 and includes a reasoned request to the Commission to amend the Council Implementing Decision in accordance with Article 21(1) of Regulation (EU) 2021/241 considering the RRP to be partially no longer achievable due to objective circumstances. The modifications to the RRP submitted by Ireland concern 7 measures.
- (6) The summary of the consultations was submitted together with the modified national RRP. Pursuant to Article 19 of Regulation (EU) 2021/241, the Commission assessed the relevance, effectiveness, efficiency and coherence of the modified RRP, in accordance with the assessment guidelines set out in Annex V to that Regulation.

Updates based on Article 18 of Regulation (EU) 2021/241

- (7) The modified RRP submitted by Ireland updates two measures to take into account the updated maximum financial contribution. Ireland has explained that because the maximum financial contribution decreased from EUR 988 966 534 to EUR 914 368 618 two measures under components 1 ‘Advancing the green transition’ and 3 ‘Social and Economic recovery and job creation’ as referred to the Annex to the Council Implementing Decision of 8 September 2021 need to be removed from the modified RRP.
- (8) These measures concern investment 1.1 ‘Derisking a Low Cost Residential Retrofit Loan Scheme’ under component 1, which aims at encouraging private investment in energy efficiency by setting up a low interest rate residential retrofit loan scheme based on a loan guarantee to be provided by the state to participating retail banks and other credit institutions, and investment 3.1 ‘Work Placement Experience Programme’ under component 3, concerning the funding to support the return to work of jobseekers who have been unemployed for at least 6 months, by offering work placements and training. The description of the measures and their associated milestones and targets 1, 2, 3, 78 and 79 should therefore be removed from the Council Implementing Decision of 8 September 2021.

Amendments based on Article 21 of Regulation (EU) 2021/241

- (9) The amended RRP submitted by Ireland because of objective circumstances affects five measures.
- (10) The first amendment concerns investment 1.2 ‘Accelerate the Decarbonisation of the Enterprise Sector’ under component 1 ‘Advancing the green transition’. The investment consists of the decarbonisation of enterprises by incentivising the installation of energy metering and monitoring control systems and increasing the uptake of carbon neutral low or medium temperature heating in the manufacturing industry. Ireland has explained that target 5 under this investment has been modified to implement better alternatives in order to achieve the original ambition of the measure. In particular, a greater quantity of CO₂ emissions can be abated through providing

support to fewer but larger-sized projects because smaller projects are likely to have a higher cost per tonne of CO₂ abated. On this basis, Ireland has requested to modify the target number of companies downwards from 750 to 150, linking it to the lower number of projects receiving increased support, which is better suited to capture the objective of the measure. Furthermore, Ireland has requested to modify target 6 of the same measure due to the presence of a clerical error that caused a misrepresentation of the abatement potential of the measure in the original plan. Ireland has provided evidence that — in combination with the aforementioned modification to target 5 — justifies a modification of target 6 to a total abatement volume of 40 000 tonnes of CO₂. Due to the same circumstances, Ireland has further requested to amend the descriptions of both sub-measure 1.2.1 and 1.2.2, as well as amend the descriptions of the milestones and targets 4, 5, 6, 7, and 8, the qualitative indicator for milestones 4 and 7 and the related measure for milestone 7 and target 8. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

- (11) The second amendment concerns investment 1.3 ‘Public Sector Retrofit Pathfinder Project’ under component 1. The objective of the investment is to provide funding for a major upgrade of public office buildings by investing in energy efficiency and modernisation upgrades in order to significantly reduce their carbon footprint and prolong their useful lifespan. Ireland has explained that milestone 10 of the measure is no longer achievable within the given timeframe because of the large number of refugees needing housing solutions as a result of the Russian aggression against Ukraine. The Government’s efforts to address the impact of the humanitarian crisis diverted administrative resources away from the implementation of milestone 10 into and towards managing the emergency housing and accommodation needs of arriving Ukrainian refugees. As the Office of Public Works’ (OPW) was provided the task of arranging and constructing emergency accommodation solutions for Ukrainian refugees, a substantial share of its administrative resources had to be reallocated at short notice towards these efforts. This was an unforeseen circumstance that overrode the regular work of the OPW, thereby causing a delay in the implementation of investment 1.3. On this basis, Ireland has requested to postpone the indicative date of completion of milestone 10 for the fourth quarter of 2025 and amend the milestone description. Due to the same circumstances, Ireland has furthermore requested to amend the measure description of investment 1.3, the description and qualitative indicator of the milestones 9, 10 and 11 and the name of milestone 10. The Council Implementing Decision of 8 September 2021 should be amended accordingly.
- (12) The third amendment concerns investment 1.4 ‘Enable future electrification through targeted investment in Cork commuter rail’ under component 1. Investment 1.4 aims to expand sustainable mobility policy in the region of Cork, reduce car use and increase the uptake of public transport, thus contributing to reducing greenhouse gas emissions. It encompasses three sub-measures: (i) Enable Future Electrification through Targeted Investment in Cork Commuter Rail – Creation of an additional through-running line with an additional platform at Kent Station, (ii) Enable Future Electrification through Targeted Investment in Cork Commuter Rail – Double tracking of the current single line between Glounthaune and Midleton, (iii) Enable Future Electrification through Targeted Investment in Cork Commuter Rail – Re-signalling of the lines. Ireland has explained that the requirements as set out in the description concerning the construction of a pedestrian footbridge of the first sub-measure which foresees the creation of an additional through-running line, with an additional platform at Kent Station has been modified to implement better alternatives in order to achieve the original ambition of the measure. The extension of an existing platform was

recommended as the preferable option by an independent third party following feasibility and design studies. The identification of the expansion of an existing platform as the preferred option was unforeseen at the time of the submission of the original RRP. On this basis, Ireland has requested to modify the measure name and measure description, as well as the related measure for milestones 14, 15 and 16 and the description of milestone 16 to reflect the fact that the station can obtain additional capacity while complying with accessibility requirements, eliminating the need for the construction of a footbridge. Furthermore, due to the same circumstances, Ireland has requested to amend the measure descriptions of the three sub-investments 1.4.1, 1.4.2, and 1.4.3, as well as the name and the qualitative indicator of milestones 12 and 22. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

- (13) The fourth amendment concerns investment 2.1 Development of a shared Government data centre under component 2 (Accelerating and expanding digital reforms and transformation). The investment consists of the developing of a shared Government data centre. Ireland has explained that milestone 54 and target 55 of the measure are no longer achievable within the given timeframe because of the supply chain disruptions caused by the Russian aggression against Ukraine, as well as inflation affecting the prices for construction material and rising energy costs. The increase in costs delayed the tendering process due to the need to review the business case for the construction of the data centre, source additional funding and obtain government approval before the contract could be awarded. In addition, Ireland has explained that the requirement of target 55 concerning the migration of the servers and services of four organisations to the new Government data centre is no longer achievable due to the above delays, which would leave only one year between the completion of the construction and the end of the Recovery and Resilience Facility. On this basis, Ireland has requested to postpone the completion of milestone 54 and target 55 to the second quarter of 2025 and the second quarter of 2026 respectively and to reduce target 55 from four organisations migrating their servers and services to the new Government data centre to two organisations migrating their servers and service. Due to the same circumstances, Ireland has furthermore requested the amendment of the description of measure 2.1 as well as the description of target 55. The Council Implementing Decision of 8 September 2021 should be amended accordingly.
- (14) The fifth amendment concerns investment 3.2 Solas Recovery Skills Response Programme under component 3. The investment consists of providing funding to support reskilling and upskilling activities, in order to equip participants with the skills needed for the twin transition as well as in target sectors with employment opportunities. Ireland has explained that targets 82 and 83 of this measure are no longer achievable within the timeframe set in the Council Implementing Decision of 8 September 2021 due to a low unemployment rate as a result of the unexpected resilience of employment after the pandemic crisis. While these developments are very positive for Ireland, they have affected the ability of the Further Education and Training sector to achieve the targets for this measure. In addition, Ireland has explained that the requirement of target 83 regarding at least 20% female participation under the age of 30 with a level of education attainment of 5 or lower in the Skills to Compete initiative is also no longer achievable due to abovementioned reasons. On this basis, Ireland has requested the postponement of the indicated date of completion of targets 82 and 83 to the fourth quarter of 2024 and the amendment of the value and the description of target 83. Instead of aiming for a 20% target of women under 30 with a level of educational attainment of 5 or lower in the National Framework of

Qualifications enrolled in the Skills to Compete initiative, the target is postponed to the fourth quarter of 2024 and the definition widened to include all women irrespective of age and educational attainment, resulting in a participation share of 50% of women enrolled in at least one of the skills provision opportunities under the Skills to Compete initiative. Due to the same circumstances, Ireland has furthermore requested the amendment of the description of measure 3.2 as well as the name and the description of the milestones and targets 80, 81, 82, and 83 and the qualitative indicator of milestones 80 and 81. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

- (15) The Commission considers that the reasons put forward by Ireland justify the update pursuant to Article 18(2) and amendments pursuant to Article 21(2) of Regulation (EU) 2021/241.
- (16) The limited modifications put forward by Ireland do not affect the previous positive assessment of the RRP with regard to its relevance, effectiveness, efficiency or coherence.

Corrections of clerical errors

- (17) One clerical error has been identified in the text of the Council Implementing Decision of 8 September 2021, affecting three milestones and targets and one measure. The Council Implementing Decision should be amended to correct the clerical error that do not reflect the content of the RRP submitted to the Commission on 28 May 2021, as agreed between the Commission and Ireland.
- (18) The clerical error relates to the description of reform 3.6 Aggressive Tax Planning and milestone 96 under component 3. The corrections do not affect the implementation of the measure concerned.

Addressing all or a significant subset of challenges identified in country-specific recommendations

- (19) In accordance with Article 19(3), point (b), of and Annex V, criterion 2.2., to Regulation (EU) 2021/241, the modified RRP is expected to continue to address all or a significant subset of the challenges identified in the relevant country-specific recommendations addressed to Ireland, including fiscal aspects thereof.
- (20) In particular, in spite of the removal of investment 1.1 Derisking a Low Cost Residential Retrofit Loan Scheme, the updated RRP continues to address challenges concerning the green transition. The updated RRP still contains a very broad scope of green measures, promoting energy renovation for public buildings, aiming at decarbonising enterprises, promoting sustainable transport, addressing biodiversity challenges through the rehabilitation of peatlands and improvement of water treatment. In addition, in spite of the removal of investment 3.1 Work Placement Experience Programme, the updated RRP continues to address challenges concerning supporting employment through active integration support and upskilling through investment 3.2, the SOLAS recovery skills response programme.

Contribution to growth potential, job creation and economic, social and institutional resilience

- (21) In accordance with Article 19(30), point (c), of and Annex V, criterion 2.3, to Regulation (EU) 2021/241, the modified RRP is expected to continue to have a high impact on strengthening the growth potential, job creation, and economic, social and institutional resilience of Ireland, contributing to the implementation of the European

Pillar of Social Rights, including through the promotion of policies for children and youth, and on mitigating the economic and social impact of the COVID-19 crisis, thereby enhancing the economic, social and territorial cohesion and convergence within the Union.

- (22) In particular, in spite the removal of the measure investment 3.1 Work Placement Experience Programme under component 3 Social and economic recovery and job creation the updated RRP still contains measures to strengthen social cohesion by supporting employment, particularly through upskilling and reskilling opportunities and investments in education.

Contribution to the green transition including biodiversity

- (23) In accordance with Article 19(3), point (e), of Annex V, criterion 2.5, to Regulation (EU) 2021/241, the modified RRP contains measures that contribute to a large extent (Rating A) to the green transition, including biodiversity, or to addressing the challenges resulting from it. The measures supporting climate objectives account for an amount which represents 42% of the RRP's total allocation, calculated in accordance with the methodology set out in Annex VI to Regulation (EU) 2021/241.
- (24) The ambition towards the green transition of the modified plan is maintained compared to the original plan, primarily due to the fact that the overall allocation of the RRP decreases proportionally to the decrease in the contribution towards the climate objectives following the decrease in the maximum financial contribution available to Ireland, and stands at 42% of the revised plan, compared to 42% of the original plan.
- (25) The amendments made to take into account the update of the maximum financial contribution and objective circumstances do not affect the previous positive assessment of the contribution to the green transition, including biodiversity, or to addressing the challenges resulting from it. Significant investments included in the RRP have the potential to contribute to the decarbonisation of the economy by improving energy efficiency in public buildings, decarbonising industries, promoting sustainable railway mobility, restoring biodiversity through the rehabilitation of peatlands, improving water treatment, and facilitating green research and innovation. Ireland included measures providing for the entry into force of the amendments to the climate law and its associated increase in climate targets, and for a significant increase in the carbon tax over the RRP period.

Contribution to the digital transition

- (26) In accordance with Article 19(3), point (f), of Annex V, criterion 2.6, to Regulation (EU) 2021/241, the modified RRP contains measures that contribute to a large extent (Rating A) to the digital transition or to addressing the challenges resulting from it. The measures supporting digital objectives account for an amount which represents 34,2% of the modified RRP's total allocation, calculated in accordance with the methodology set out in Annex VI to Regulation (EU) 2021/241.
- (27) The ambition towards the digital transition of the modified plan increases slightly compared to the original plan, primarily due to the fact that the overall allocation of the RRP decreases more than proportionally to the decrease in the contribution towards the digital transition following the decrease in the maximum financial contribution available to Ireland, and stands at 34,2% of the revised plan, compared to 32% of the original plan.

- (28) The amendments made to take into account the update of the maximum financial contribution and objective circumstances do not affect the previous positive assessment of the contribution to the digital transitions or to addressing the challenges resulting from it. Several measures aim at contributing to the digital transition by supporting the digitalisation of enterprises, addressing the risk of the digital divide, including in the education sector, enhancing digital skills, and supporting the development of digital infrastructure and the delivery of digital public services.

Protection of the financial interests of the Union

- (29) In accordance with Article 19(3), point (j), of and Annex V, criterion 2.10, to Regulation (EU) 2021/241, the arrangements proposed in the modified RRP are adequate (Rating A) to prevent, detect and correct corruption, fraud and conflict of interest conflicts of interests when using the funds provided under the Regulation that Regulation, and the arrangements are expected to effectively avoid double funding under that Regulation and other Union programmes. This is without prejudice to the application of other instruments and tools to promote and enforce compliance with Union law, including for preventing, detecting and correcting corruption, fraud, and conflicts of interest, and for protecting the Union budget in line with Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council⁴.
- (30) The assessment of the original Irish RRP, in accordance with Article 19(3), point (j), of and Annex V, criterion 2.10, to Regulation (EU) 2021/241, considered the arrangements proposed therein to be adequate (Rating A) to prevent, detect and correct corruption, fraud and conflicts of interest subject to the timely fulfilment of two milestones 108 and 109. These milestones relate to: i) repository system for audit and controls; ii) administrative capacity of the Implementing Body and the Audit Body.
- (31) Since the original assessment, the Commission had access to information on its actual implementation. This includes the findings of the audit on the protection of the financial interests of the Union performed by the Commission in Ireland.
- (32) In light of this information, the Commission considers that the internal control system of the Irish RRP is overall adequate, but it has some deficiencies that must be addressed through a dedicated audit and control milestone. This relates to the need for instructions from the Implementing Body (Department of Public Expenditure and Reform) to the Accountable Departments with the objective of strengthening the framework further to prevent, detect, and correct any serious irregularities such as fraud, conflict of interest, corruption and double funding.
- (33) The internal control system described in the modified Irish RRP is based on robust processes and structures which are in place for the prevention and detection of fraud, corruption, conflict of interests and double funding. Clearly identified departments and agencies are responsible and accountable for implementing, delivering and reporting on the individual investment and reform commitments within the RRP in line with their areas of competence. The collection and making available standardised categories of data according to Article 22(2), point (d) of Regulation (EU) 2021/241 by the RRF Information System is adequate. The Implementing Body, which among its other tasks, is responsible for overseeing implementation of control measures has the

⁴ Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget (OJ L 433 I, 22.12.2020, p. 1).

necessary administrative capacity to carry out its functions. ERDF Audit Authority has the legal empowerment to exercise its tasks by operating with the direct authority of the Minister of Public Expenditure and Reform and under the general supervision and guidance of the Department of Public Expenditure and Reform Audit Committee.

- (34) An additional milestone on audit and control should be introduced. It requires the Implementing Body (Department of Public Expenditure and Reform) to issue instructions to the Accountable Departments on ex-ante conflict of interests and double funding checks, on fraud risk assessment and with regard to on-the-spot verifications. The milestone should be fulfilled at the latest by the time of submission of the second request for payment to the Commission.

Any other assessment criteria

- (35) With regard to the assessment criteria set out in Article 19(3), points (a), (d), (g), (i) and (k) of Regulation (EU) 2021/241, the limited modifications of the RRP do not affect the positive assessment of the initial plan.

Positive assessment

- (36) Following the positive assessment of the Commission concerning the modified RRP with the finding that the plan satisfactorily complies with the criteria for assessment set out in Regulation (EU) 2021/241, in accordance with Article 20(2) of Annex V to that Regulation, the reform and investment measures necessary for the implementation of the modified RRP, the relevant milestones, targets and indicators, and the amount made available from the Union for the implementation of the modified RRP in the form of non-repayable financial support should be set out.
- (37) The estimated total costs of the modified RRP of Ireland is EUR 923 158 300. As the amount of the estimated total costs of the modified RRP is higher than the updated maximum financial contribution available for Ireland, the financial contribution calculated in accordance with Article 11 allocated for Ireland's modified RRP should be equal to the total amount of the financial contribution available for Ireland's modified RRP. This amount is equal to EUR 914 368 618.
- (38) Council Implementing Decision 11046/21 of 8 September 2021 on the approval of the assessment of the RRP for Ireland should therefore be amended accordingly. For the sake of clarity, the Annex to that Implementing Decision should be replaced entirely.

HAS ADOPTED THIS DECISION:

Article 1

Council Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland is amended as follows:

- (1) Article 1 is replaced by the following:

“Article 1

Approval of the assessment of the RRP

The assessment of the updated RRP of Ireland on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved. The reforms and investment projects under the RRP, the arrangements and timetable for the monitoring and implementation of the

RRP, including the relevant milestones and targets, the relevant indicators relating to the fulfilment of the envisaged milestones and targets, and the arrangements for providing full access by the Commission to the underlying relevant data are set out in the Annex to this Decision.”;

(2) In Article 2, paragraph 1 is replaced by the following:

“1. The Union shall make available to Ireland a financial contribution in the form of non-repayable support amounting to EUR 914 368 618.⁵ An amount of EUR 914 368 618 shall be available to be legally committed by 31 December 2022.”;

(3) The Annex is replaced by the text set out in the Annex to this Decision.

Article 2

This Decision is addressed to Ireland.

Done at Brussels,

*For the Council
The President*

⁵ This amount corresponds to the financial allocation after deduction of the Ireland’s proportional share of the expenses of Article 6(2) of Regulation (EU) 2021/241, calculated in accordance with the methodology of Article 11 of that Regulation.



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ANNEX

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ANNEX

SECTION 1: REFORMS AND INVESTMENTS UNDER THE RECOVERY AND RESILIENCE PLAN

1. DESCRIPTION OF REFORMS AND INVESTMENTS

A. COMPONENT 1: ADVANCING THE GREEN TRANSITION

This component of the Irish recovery and resilience plan contributes to addressing Ireland's climate and biodiversity challenges and aims to accelerate the decarbonisation of the Irish economy, as Ireland is lagging behind other Member States in tackling decarbonisation.

The objectives of the component are twofold:

- Strengthen the overall governance framework by enshrining key climate targets and associated institutional structures and processes into national legislation; and
- Direct relevant funding towards decarbonising projects, such as retrofitting and investment in railways, whilst also enhancing ecosystem resilience and rehabilitation.

The component contributes to addressing the country-specific recommendations related to front-loading investments focusing on low carbon and energy transition, the reduction of greenhouse gas emissions, sustainable transport, and water supply and treatment (country-specific recommendations 3 in 2019 and 2020). It also contributes to the recommendation to promote and stimulate research and innovation (country-specific recommendations 3 in 2019 and 2020).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

A.1. Description of the reforms and investments for non-repayable financial support

Investment: 1.2 Accelerate the Decarbonisation of the Enterprise Sector

The objective of this investment is to support the decarbonisation of enterprises, foreign- and indigenous-owned, by incentivising the installation of energy metering and monitoring control systems, and increasing the uptake of carbon neutral low/medium temperature heating in the manufacturing industry.

This investment helps to finance projects through two funds. First, the investment shall provide funding to the Enterprise Emissions Reduction Investment Fund, which targets enterprises in the manufacturing sector (*1.2.1 Accelerate the Decarbonisation of the Enterprise Sector Accelerate the decarbonisation of the enterprise sector - Enterprise Emissions Reduction Investment Fund*). Second, it shall support the Climate Planning Fund for Business, targeting enterprises (*1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate Planning Fund for Business*). This fund targets identification of CO₂ abatement opportunities for companies, projects for lower-carbon products, or research and development of new low carbon products.

It is expected that this investment does no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the investment and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, if bioenergy technology is to be supported for climate change mitigation and biodiversity, assurance shall be provided that biomass meets the sustainability and greenhouse gas emission savings criteria set out in Articles 29, 30 and 31 of the Renewable Energy Directive 2018/2001/EU (REDII) and the rules on food and feed based biofuels set out in Article 26 of that Directive, and related implementing and delegated acts. For pollution prevention and control, in residential environments, compliance with air quality standards set by Directive 2008/50/EU shall be ensured and the Carbon Reduction Fund shall comply with the applicable Best Available Technologies (BAT) conclusions under the Industrial Emissions Directive (Directive 2010/75/EU). Only high efficiency, eco-design compliant boilers shall be eligible for support under this measure. The eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks¹; (iii) activities related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The investment shall be completed by 31 August 2026.

Investment: 1.3 Public Sector Retrofit Pathfinder Project

The objective of this investment is to finance a major upgrade of public office buildings by investing in energy efficiency and modernisation upgrades in order to significantly reduce their carbon footprint and prolong their useful lifespan.

The measure consists of:

- The upgrade of at least 5 400 m² of public office accommodation located throughout Ireland with building energy ratings of C3 or less. The upgrade shall achieve at least a 30 % reduction in primary energy use and building energy ratings of at least B.
- A deep retrofit of the Tom Johnson House in Dublin. The target building energy rating after refurbishment shall be at least A2 and the improvement shall represent at least a 30 % reduction in primary energy use.

It is expected that those investments do no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the investments and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, the first at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in

¹ Where the activity supported achieves projected greenhouse gas emissions that are not substantially lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

accordance with the Waste Hierarchy Directive and EU construction and Demolition Waste Management Protocol. Second, operators shall limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate re-use and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.

The implementation of this investment shall be completed by 31 December 2025.

Investment: 1.4 Enable future electrification through targeted investment in Cork commuter rail

The objective of the investment is to enable the future electrification of railways in the Cork metropolitan area, in order to to expand sustainable mobility policy in the region of Cork, reduce car use and increase the uptake of public transport, thus contributing to reducing greenhouse gas emissions.

The investment consists of the following three sub-investments:

- The first sub-investment includes the creation of an additional through-running line, with an extended platform at Kent Station, in compliance with accessibility objectives (*1.4.1 Enable Future Electrification through Targeted Investment in Cork Commuter Rail - Creation of an additional through-running line with an additional platform at Kent Station*).
- The second sub-investment consists in double-tracking the current single line and signalling work for the twin line section, between Glounthaune and Midleton (*1.4.2 Enable Future Electrification through targeted Investment in Cork Commuter Rail - Double tracking of the current single line between Glounthaune and Midleton*).
- The third sub-investment relates to the re-signalling of at least 62 km of the lines for the Cork Area Commuter network (*1.4.3 Enable Future Electrification through targeted Investment in Cork Commuter Rail - Re-signalling of the lines*).

The investment shall be completed by 31 August 2026.

Investment: 1.5 National Grand Challenge Programme

The objective of the investment is to promote research and development projects covering a range of priorities in climate, healthcare, digital and agriculture sectors. The investment uses a challenge-based funding model devised by Science Foundation Ireland to support research and innovation projects, which incentivises researchers to focus efforts on delivering tangible impact for society. The National Grand Challenges shall be organised under three rounds (*1.5.1 National Grand Challenge – Round 1; 1.5.2 National Grand Challenge – Round 2; 1.5.3 National Grand Challenge – Round 3*). It shall consist of five green challenges, and two digital challenges.

The investment consists in a selection of projects following three phases. A first phase, lasting between 12 and 18 months, shall consist in shortlisting research projects that are likely to solve these relevant priorities. In a second stage, candidates shall receive a letter of offer. They shall have 24 months to achieve the transition of their projects to the stage of a prototype or a government accepted policy or regulatory change. Lastly, winning teams shall be awarded a financial support to enable a deployment solution. Three rounds of selections shall be organised.

It is expected that this investment does no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the investment and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, the responsible metrics and targets for challenges shall be technologically neutral, the results of the R&I processes shall also be technologically neutral and brown R&I shall be excluded from the scheme.

The investment shall be completed by 31 July 2026.

Investment: 1.6 Enhanced rehabilitation of peatlands

The objective of the investment is to prevent further degradation of peatlands and to improve and enhance their condition. The investment aims to change land use from peat extraction to carbon sequestration and shall also contribute to increased biodiversity, support bog amenity and eco-systems, and improve water quality and flood risk management. The investment shall contribute to changing land use from peat extraction to carbon sequestration.

The investment consists in the rehabilitation of 33 000 hectares of peatlands areas owned by a semi-state-owned company, Bord Na Móna. The rehabilitation of these peatlands shall include the creation of wetlands and fens, the improvement of the topography, the trenching of drains blocking the re-wet cutaway, the implementation of different techniques to accelerate the vegetation and the construction of a solar powered pumping system to elevate water.

The investment shall be completed by 31 August 2026.

Investment 1.7 River basin management plan – Enhanced ambition programme

The objective of the investment is to improve waste water infrastructure by front-loading priority waste water treatment plant projects whose discharges have been identified as putting significant pressure on receiving water bodies.

The investment consists of: (i) the upgrade of at least 10 small water treatment plants (*1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants*); (ii) the realisation of feasibility studies on at least 20 waste water treatment plants (*1.7.2 River Basin Management Plan - Feasibility studies on at least 20 waste water treatment plants*); and (iii) the monitoring of biological and physico-chemical indicators of at least 20 sites and the development of capability for establishing required treatment standards to support achieving Water Framework Directive objectives (*1.7.3 River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites*).

The investment shall be completed by 30 September 2025.

Reform: 1.8 Climate Action and Low Carbon Development (amendment) Bill

The objective of this reform is to set an emissions reduction target for 2030 and the climate neutrality objective by 2050 into primary legislation, and to strengthen the governance framework for the achievement of these objectives.

The reform consists in the signature and entry into force of the Climate Action and Low Carbon Development (amendment) Bill that shall require, among others, putting the climate neutrality objective by 2050 on a statutory basis, the adoption of 5-yearly carbon budgets at sectoral and economy wide-levels, setting the first two carbon budgets in line with the 51% reduction objective for 2030, and preparing annual updates of the Climate Action Plan and the realisation of annual climate reporting.

The reform shall be completed by 31 December 2025.

Reform: 1.9 Carbon tax

The objective of the reform is to help decarbonise the economy by disincentivising the use of fossil fuels, encouraging the use of renewable energy by industry and society and fostering energy efficiency gains.

The reform consists in the implementation of successive annual increases in the carbon tax rate, by EUR 7,50 per year between 2021 and 2025, following the trajectory that would lead to a rate of EUR 100 per tonne of CO₂ emissions in 2030.

The reform shall be completed by 30 June 2025.

A.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal		Quarter	Year	
4	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Enterprise Emissions Reduction Investment Fund	Milestone	Launch of call for proposals	Publication of the call for proposals by the Department of Enterprise, Trade and Employment and the enterprise agencies	-	-	-		Q3	2022	The call for proposals shall have been launched. The Enterprise Emissions Reduction Investment Fund shall target enterprises in the manufacturing sector, with a focus on carbon reducing technologies, monitoring and tracking systems, and research, development and innovation. The terms of reference of the call for proposals shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of the list of excluded activities and the requirement for bioenergy technology in line with the measure description and the requirement that only activities that comply with relevant EU and national environmental legislation may be selected.
5	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Enterprise Emissions Reduction Investment Fund	Target	Projects completed	-	Number	0	150		Q3	2026	At least 150 projects shall have been approved under the Enterprise Emissions Reduction Investment Fund, in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of the list of excluded activities in line with the measure description and the requirement of compliance with the relevant EU and national environmental legislation.
6	1.2.1 Accelerate the Decarbonisation of the	Target	Quantity of CO ₂ abated by the installation of low carbon	-	Number (tons in thousands)	0	40		Q3	2026	At least 40 000 tons of estimated CO ₂ shall have been abated from the installation of low carbon technologies. This shall be confirmed through self-reported emissions abatement by enterprises in receipt of the funding for

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Enterprise Sector - Enterprise Emissions Reduction Investment Fund		technologies							capital installations.
7	1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate Planning Fund for Business	Milestone	Completion of an awareness campaign on the fund	Completion of an awareness campaign to promote uptake of support available from the Climate Planning Fund for Business	-	-	-	Q3	2026	An awareness campaign shall have been completed, which shall have included national and local radio coverage, to promote the uptake of the supports available from the Climate Planning Fund for Business.
8	1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate Planning Fund for Business	Target	Approval of applications for funding support	-	Number	0	500	Q3	2026	At least 500 applications for funding support shall have been approved, and compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) shall have been ensured through the use of the list of excluded activities and the requirement for bioenergy technology in line with the measure description and the requirement that only activities that comply with relevant EU and national environmental legislation may be selected.
9	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Commencement of the retrofit works	Main contractors commenced retrofit works	-	-	-	Q4	2021	The main contractors shall have been appointed by the Office of Public Works and shall have commenced the retrofit works on sites.
10	1.3 Public Sector	Milestone	Retrofit works of public office	Completion of retrofit of	-	-	-	Q4	2025	At least 5 400 square metres of public office accommodation upgraded from a building energy rating

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Buildings' Energy Retrofit Programme		accommodation located throughout Ireland are completed	public office accommodation						of C3 or less to a building energy rating B standard or higher and achieving at least 30 % reduction in primary energy use shall have been completed.
11	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Retrofit work of the Tom Johnson House is completed	Completion of retrofit of the Tom Johnson House	-	-	-	Q4	2023	A full retrofit of the Tom Johnson House to building energy rating A2 standard or higher and achieving at least 30 % reduction in primary energy use shall have been completed.
12	1.4 Enable Future Electrification Through Targeted Investment in Cork Commuter Rail	Milestone	Signature of a framework contract for zero-emission rolling stock using zero-emission propulsion	Framework Contract for zero-emission rolling stock using zero-emission propulsion	-	-	-	Q2	2022	A ten-year framework contract shall have been signed by Irish Rail for zero-emission rolling stock using zero-emission propulsion for the Irish rail network.
13	1.4 Enable Future Electrification Through Targeted Investment in Cork Commuter Rail	Milestone	Selection of zero-emission propulsion	Administrative decision by National Transport Authority	-	-	-	Q4	2025	As part of the plan for electrification of rail services on the Cork commuter rail network a decision shall have been made as to whether a zero-emission tailpipe fleet shall be achieved via overhead line electrification or the utilisation of a battery-electric fleet.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
14	1.4.1 Enable Future Electrification through Targeted Investment in Cork Commuter Rail - Creation of an additional through-running line with an extended platform at Kent Station	Milestone	Awarding design contract Kent station	Notification of the award of the design contract for Kent station through-running platform	-	-	-	Q4	2021	A contract shall have been awarded to undertake the design for the Kent station through-running platform.
15	1.4.1 Enable future electrification through targeted investment in Cork commuter rail - Creation of an additional through-running line with an extended platform at Kent Station	Milestone	Construction contracts award	The construction contracts are awarded	-	-	-	Q4	2022	Construction contracts shall have been awarded. EUR 4 900 000 (70% of the project base costs excluding risk contingency) shall have been committed on award of these contracts.
16	1.4.1	Milestone	Through-	The through-	-	-	-	Q4	2024	The platform shall have been completed, in compliance

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Enable future electrification through targeted investment in Cork commuter rail - Creation of an additional through-running line with an extended platform at Kent Station		running platform completed	running platform is completed						with accessibility standards .
17	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double-tracking of the current single line between Glounthaune and Midleton	Milestone	Submission of environmental impact assessment	Environmental impact assessment report submitted to planning authorities	-	-	-	Q3	2022	Irish Rail shall have submitted to the planning authorities an environmental impact assessment report on the double-tracking of Glounthaune to Midleton, in compliance with the requirements of Directive 2011/92/EU as amended by Directive 2014/52/EU.
18	1.4.2 Enable future electrification through targeted	Milestone	Construction contract awarded	The construction contract is awarded	-	-	-	Q4	2022	The main construction contract shall have been awarded. EUR 48 400 000 (70% of the project base cost excluding risk contingency) shall have been committed on award of this contract.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	investment in Cork commuter rail - Double-tracking of the current single line between Glounthaune and Midleton									
19	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double-tracking of the current single line between Glounthaune and Midleton	Milestone	Commencement of works on Glounthaune-Midleton line	Commencement of works on double track for Glounthaune-Midleton the line	-	-	-	Q1	2024	Work on the double-tracking of the current Glounthaune-Midleton single line shall have been commenced. The start of the work shall have been formalised through a confirmation issued by the National Transport Authority.
20	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double-tracking of the current single line between	Target	Completion of double tracking of Glounthaune to Midleton	-	Number of kilometres	0	7,5	Q2	2026	At least 7,5 kilometres of track shall have been laid between Glounthaune and Midleton.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Glounthaune and Midleton									
21	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Milestone	Main design and build contract awarded	The main design and build contract related to the re-signalling of the lines is awarded	-	-	-	Q4	2022	The main design and build contract shall have been awarded. EUR 34 600 000 (70% of the project base cost excluding risk contingency) shall have been committed on award of this contract.
22	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Milestone	Acceptance of detailed design scheme	Acceptance of final detailed design and build scheme by the National Transport Authority	-	-	-	Q4	2023	The final design and build scheme for re-signalling of the lines shall have been accepted.
23	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Target	Completion of re-signalling works	-	Number of kilometres	0	62	Q3	2026	At least 62 kilometres of re-signalling shall have been completed for the Cork Area Commuter network.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
24	1.5.1 National Grand Challenge – Round 1	Milestone	Signature of Round 1 contracts for selected green projects	Contracts issued to selected teams in Round 1 of the National Grand Challenge to develop agreed green solutions. The contracts take the form of a letter of offer	-	-	-	Q2	2025	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 7 700 000 (excluding 9,5% of administrative costs) focusing on the low carbon economy, resilience and adaptation to climate change, in compliance with intervention field 022 in Annex VI to Regulation 2021/241. The selected projects shall not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, in accordance with the DNSH Technical Guidance (2021/C58/01).
25	1.5.1 National Grand Challenge – Round 1	Milestone	Signature of Round 1 contracts for selected digital projects	Contracts issued to selected teams in Round 1 of the National Grand Challenge to develop agreed digital solutions. The contracts take the form of a letter of offer	-	-	-	Q2	2025	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 8 800 000 (excluding 9,5% administration cost) focusing on investment in digital-related R&I activities (including excellence research centres, industrial research, experimental development, feasibility studies, acquisition of fixed or intangible assets for digital related R&I activities) in compliance with intervention field 009bis in Annex VII to Regulation 2021/241. The selected projects shall not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, in accordance with the DNSH Technical Guidance (2021/C58/01).
26	1.5.1 National Grand Challenge – Round 1	Milestone	Completion report on the completion of Round 1	Completion report on the progress achieved by the	-	-	-	Q3	2026	Science Foundation Ireland shall produce a completion report that shall detail the results achieved by all the projects selected in round 1.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			selected projects	selected projects and presenting the projects having reached the stage of prototype						
27	1.5.2 National Grand Challenge – Round 2	Milestone	Signature of Round 2 contracts for selected green projects	Contracts issued to selected teams in Round 2 of the National Grand Challenge to develop agreed green solutions. The contracts take the form of a letter of offer	-	-	-	Q4	2025	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 18 500 000 (excluding 9,5% administration cost) focusing on the low carbon economy, resilience and adaptation to climate change, in compliance with intervention field 022 in Annex VI to Regulation 2021/241. The selected projects shall not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).
28	1.5.2 National Grand Challenge – Round 2	Milestone	Signature of Round 2 contracts for selected digital projects	Contracts issued to selected teams in Round 2 of the National Grand Challenge to develop agreed digital solutions. The	-	-	-	Q4	2025	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 10 800 000 (excluding 9,5% administration cost) focusing on investment in digital-related R&I activities (including excellence research centres, industrial research, experimental development, feasibility studies, acquisition of fixed or intangible assets for digital related R&I activities) in compliance with intervention

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				contracts take the form of a letter of offer						field 009bis in Annex VII to Regulation 2021/241. The selected projects shall not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, in accordance with the DNSH Technical Guidance (2021/C58/01).
29	1.5.2 National Grand Challenge – Round 2	Milestone	Progress report on the level of completion of Round 2 selected projects	Progress report on the progress achieved by the selected projects	-	-	-	Q3	2026	Science Foundation Ireland shall produce a progress report that shall detail the stage of advancement of all the projects selected in round 2.
30	1.5.3 National Grand Challenge – Round 3	Milestone	Signature of Round 3 contracts for selected green projects	Contracts issued to selected teams in Round 3 of the National Grand Challenge to develop agreed green solutions. The contracts take the form of a letter of offer	-	-	-	Q2	2026	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 19 600 000 (excluding 9,5% administration cost) focusing on the low carbon economy, resilience and adaptation to climate change, in compliance with intervention field 022 in Annex VI to Regulation 2021/241. The selected projects shall not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).
31	1.5.3 National Grand Challenge – Round 3	Milestone	Progress report on the level of completion of Round 3 selected projects	Progress report on the progress achieved by the selected projects	-	-	-	Q3	2026	Science Foundation Ireland shall produce a progress report that shall detail the stage of advancement of all the projects selected in round 3.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year		
32	1.6 Enhanced Rehabilitation of Peatlands	Milestone	Peatlands rehabilitation preliminary study	Publication of a preliminary study that shall be used for the implementation of the measure	-	-	-	Q3	2021	A preliminary study on the rehabilitation of peatlands shall have been published, including environmental objectives, the standards of rehabilitation that shall apply, the list of bogs selected for rehabilitation and the criteria for their selection.	
33	1.6 Enhanced Rehabilitation of Peatlands	Target	Start of works on first bogs	-	Number	0	19	Q4	2021	Improvements shall have started on the rehabilitation of at least 19 bogs. The start of the improvements shall be ensured by site inspections and technical assessments that shall have been provided in a progress report.	
34	1.6 Enhanced Rehabilitation of Peatlands	Target	Start of works on additional bogs	-	Number	19	61	Q4	2023	Rehabilitation improvements of additional bogs shall have commenced for at least an additional 42 bogs. The start of the improvements shall be ensured by site inspections and technical assessments that shall have been performed and formalised in an interim report. The report shall include specific, measurable, acceptable, realistic, time bound (SMART) key performance indicators (KPIs).	
35	1.6 Enhanced Rehabilitation of Peatlands	Target	Completion of rehabilitation works for first bogs	-	Number	0	40	Q4	2024	Rehabilitation improvements shall have been substantially achieved for at least 40 bogs. Completion shall be ensured by site inspections and technical assessments that shall have been performed and formalised in an interim report. The report shall include SMART KPIs.	
36	1.6 Enhanced Rehabilitation of Peatlands	Target	Completion of rehabilitation work	-	Number	40	82	Q3	2026	Rehabilitation improvements on 82 bogs covering approximately 33 000 hectares shall have been completed. Completion shall have been confirmed by a final report confirming that the objectives of the scheme and the contract have been fulfilled. Final reports shall also have included results of site inspections and technical assessments.	
37	1.7.1	Milestone	Selection of	Publication of	-	-	-	Q1	2022	A list of at least 10 selected sites for the upgrade shall	

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	River Basin Management Plan - Upgrade of at least 10 small water treatment plants		eligible waste water treatment plants	the list of at least 10 eligible sites						have been published. It shall have been based on the assessment made by an expert group and it shall have contained the description of the type of upgrade needed.
38	1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants	Milestone	Start of the upgrade of small waste water treatment plants	Work order issued to works contractor detailing full scope of works and timeline within which this scope is to be completed	-	-	-	Q2	2022	The upgrade works at the small waste water treatment plants shall have commenced through the issuing of a work order to the appointed works contractor.
39	1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants	Target	Small waste water treatment plants upgraded	-	Number	0	10	Q3	2025	At least 10 waste water treatment plants upgrades shall have been completed. Completion shall be defined as substantiated by a completion report.
40	1.7.2 River Basin Management Plan - Feasibility studies on at least 20 waste water treatment plants	Target	Feasibility studies and assessments associated with sub-measures 1 and 3 assessing opportunities for further upgrades	-	Number	0	20	Q4	2023	At least 20 feasibility studies and assessments associated with sub-measures 2 and 3 shall have been published.
41	1.7.3	Milestone	Publication of	Publication of a	-	-	-	Q2	2022	The list of sites to monitor and the conditions of this

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites		sites selected for the monitoring	list of at least 20 sites selected for the monitoring of biological and physico-chemical indicators						monitoring shall have been specified by Irish Water.
42	1.7.3 River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites	Milestone	Final report	Final report showing the conclusions of the monitoring	-	-	-	Q3	2025	The outcome of this monitoring and collection of data shall take the form of a report that summarises the result of this monitoring, as well as the development of capability for establishing required treatment standards to support achieving Water Framework Directive objectives.
43	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Entry into force of Climate Action and Low Carbon Development (Amendment) Bill 2021	Provision in the legislation indicating the entry into force	-	-	-	Q3	2021	The legislation shall have entered into force. It shall require putting the climate neutrality objective by 2050 on a statutory basis, the adoption of the first carbon budget programme in line with the 51% reduction objective for 2030, the annual update of the Climate Action Plan and the realisation of annual climate reporting related to the level of implementation of the policies provided for by the Climate Action Plan and the level of achievement of the reduction in greenhouse gas emissions.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year		
44	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Adoption of the first three 5-yearly carbon budget	Adoption and publication of the first three 5-yearly carbon budget	-	-	-	Q4	2021		The first three 5-yearly carbon budgets shall have been adopted. The carbon budgets shall be in line with the 51% reduction objective by 2030.
45	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	First update of the Climate Action Plan	Adoption and publication of the annual update of the Climate Action Plan	-	-	-	Q3	2022		A revised Climate Action Plan shall have been adopted that defines additional policies and measures as necessary to put Ireland on track towards its stated objective of reducing greenhouse gas emissions by 51% in 2030 compared to 2018 levels and of achieving climate neutrality by 2050. The Climate Action Plan shall be aligned with the framework and objectives of the Climate Action and Low Carbon Development (Amendment) Bill 2021 and be in line with Ireland’s obligations under EU climate and energy legislation.
46	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Further update of the Climate Action Plan	Adoption and publication of the annual update of the Climate Action Plan	-	-	-	Q3	2025		A revised Climate Action plan shall have been adopted that defines additional policies and measures as necessary to put Ireland on track towards its stated objective of reducing greenhouse gas emissions by 51% in 2030 compared to 2018 levels and of achieving climate neutrality by 2050. The Climate Action Plan shall be aligned overall with the framework and objectives proposed under the Climate Action and Low Carbon Development (Amendment) Bill 2021 and be in line with Ireland’s obligations under EU climate and energy legislation.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year		
47	1.9 Carbon Tax	Milestone	Carbon tax rate trajectory legislation	Provision of the legislative act indicating the entry into force of the carbon tax rate trajectory legislation	-	-	-	Q4	2020	Legislation shall have entered into force and shall have introduced the annual rate increases. It shall have set a long term carbon price signal out to 2030 on a legislative basis for the first time. Specific rates for each affected fuel shall be set in legislation and published on the Revenue website.	
48	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2021	Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020	-	-	-	Q2	2021	The Budget and Finance Bill shall have entered into force and provide for the 2021 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase applies to all affected fuels from the dates specified in Finance Act 2020.	
49	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2022	Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020	-	-	-	Q2	2022	The Budget and Finance Bill shall have entered into force and shall provide for the 2022 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.	
50	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2023	Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020	-	-	-	Q2	2023	The Budget and Finance Bill shall have entered into force and shall provide for the 2023 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.	

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
51	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2024	Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020	-	-	-	Q2	2024	The Budget and Finance Bill shall have entered into force and shall provide for the 2024 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.
52	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2025	Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020	-	-	-	Q2	2025	The Budget and Finance Bill shall have entered into force and shall provide for the 2025 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.

B. COMPONENT 2: ACCELERATING AND EXPANDING DIGITAL REFORMS AND TRANSFORMATION

This component of the Irish recovery and resilience plan contributes to addressing the challenges of the digital transformation by supporting the digitalisation of public services and companies, and improving digital skills.

The objective of the component is to accelerate and expand the country's digital transformation by supporting the digitalisation of enterprises, addressing the risk of the digital divide, including in the education sector, enhancing digital skills, and supporting the development of digital infrastructure and the delivery of digital public services.

The component supports addressing the country-specific recommendations on investment in the digital transition and digital infrastructure, as well as addressing the risk of digital divide, including in the education sector (country-specific recommendation 3 in 2019, and country-specific recommendations 2 and 3 in 2020).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

B.1. Description of the reforms and investments for non-repayable financial support

Investment: 2.1 Development of a shared Government data centre

The objective of the measure is to deliver high-quality data centre facilities to replace the Government's outdated current public server rooms and data centre facilities, which are mostly located in city centre office locations that are inherently inefficient from a power usage perspective. The shared Government data centre developed at the Backweston Campus shall function in a more environmentally friendly manner, including by using the data centre's waste heat for other buildings. The data processing shall result in demonstrated substantial life-cycle greenhouse gas emissions savings.

The investment consists in the construction, electrification and mechanical equipment of the data centre. Two government organisations' servers and services shall have been migrated to the new Government data centre .

The investment shall be completed by 30 June 2026.

Investment: 2.2 Programme to drive the digital transformation of enterprise in Ireland

The objective of the measure is to tackle an unbalanced digitalisation among companies, particularly small and medium-sized enterprises (SMEs), and to enhance the digitalisation of businesses in Ireland.

The investment consists in supporting programmes aimed at the digitalisation of companies in Ireland, such as developing online presence, digitalisation of products and business processes, and using digital technologies to develop new markets and business models. This measure shall also support Irish European Digital Innovation Hubs as part of the multi-country project. The hubs shall further help companies undertake the digital transformation and become more competitive.

In order to ensure that the measure complies with the ‘Do no significant harm’ Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use²; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks³; (iii) activities related to waste landfills, incinerators⁴ and mechanical biological treatment plants⁵; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The investment shall be completed by 30 June 2026.

Investment: 2.3 Programme to provide digital infrastructure and funding to schools

The objective of the measure is to ensure that learners of primary and post-primary schools are equipped with appropriate digital skills. The measure contributes to addressing regional and digital divide and disparities in Ireland.

The investment consists of two sub-measures in the digital area in schools. The first sub-measure (2.3.1 *Digital Infrastructure and Funding to Schools – Connectivity*) shall provide high-speed broadband connectivity for primary schools, and the second one (2.3.2 *Digital Infrastructure and Funding to Schools – ICT infrastructure*) shall fund the access to ICT infrastructure, notably by supporting schools to provide digital devices and software to disadvantaged students.

The investment shall be completed by 30 September 2022.

Investment: 2.4 Online response option for the census of population

The objective of the measure is to improve the efficiency of data collection and analysis by digitalising the census exercise. It shall reduce the burden on survey respondents and the cost of collecting data. The census is the only operation that gives a comprehensive picture of the social and living conditions of Irish people. It provides policy makers with valuable information to create high quality public policies.

The investment consists in developing a platform for householders to complete their census return online. The infrastructure used shall have a reuse potential for any large-scale data collection by public authorities.

The investment shall be completed by 30 June 2026.

² Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the ‘Do no significant harm’ Technical Guidance (2021/C58/01).

³ Where the activity supported achieves projected greenhouse gas emissions that are not substantially lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

⁴ This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants’ waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

⁵ This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants’ waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

Investment: 2.5 Using 5G technologies to drive a greener more innovative Ireland

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

The investment consists in building a low-latency platform with a high-speed backbone using edge compute nodes to enable a faster response. A variety of public services shall be subsequently developed, tested and deployed using the platform, notably for public protection and disaster relief and test before invest for SMEs and start-ups.

The investment shall be completed by 31 December 2025.

Investment: 2.6 Suite of e-Health projects

The objective of the measure is to support the digitalisation of the Irish healthcare system by enhancing the interoperability between different digital systems.

The investment consists of two sub-measures. The first sub-measure (*2.6.1 Suite of e-health projects – ePharmacy*) shall support the deployment of ePharmacy systems across hospitals in Ireland. This investment shall enable authorities to better monitor the use and costs of medications, as well as enable the creation of an integrated care delivery system where prescription data are linked to electronic patient records. The second sub-measure (*2.6.2 Suite of e-health projects - integrated financial management system*) shall support the deployment of an integrated financial management system to provide financial and procurement efficiencies within the health system. The integrated financial management system is expected to achieve this by providing a single view of all purchases and prices across hospitals in Ireland, which is expected to allow health authorities to optimise their public procurement practices.

The investment shall be completed by 31 December 2025.

Reform: 2.7 Addressing the digital divide and enhancing digital skills

The objective of the measure is to support digital transformation of Irish education and training at all levels (schools, tertiary, lifelong learning), mainstream essential digital skills across all settings, and address the risk of a digital divide.

The reform consists of: (i) a Digital Strategy for Schools 2021-2027 that shall aim to realise the potential of digital technologies in teaching, learning and assessment; (ii) a 10 Year Adult Literacy, Numeracy and Digital Literacy Strategy to help individuals build their digital literacy; (iii) a measure to increase the number of graduates with high level ICT skills; and (iv) a measure to support the access to ICT devices, notably by enabling further and higher education institutions to provide laptops to disadvantaged students.

The reform shall be completed by 31 December 2022.

B.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
53	2.1 Development of a shared Government data centre	Milestone	Signature of the contract for the building of the data centre facility	Signature of the contract	-	-	-	Q1	2022	The contract awarding the building construction, mechanical and electrical fit out of the data centre shall have been signed.
54	2.1 Development of a shared Government data centre	Milestone	Completion of the construction of the building of the data centre facility	Completion of the construction	-	-	-	Q2	2025	All plant, mechanical and electrical components of the data centre facility shall have been completed and successfully tested together and the facility shall have been commissioned and handed over to the Office of Public Works.
55	2.1 Development of a shared Government data centre	Target	Migration of the servers/services to the new Government data centre	-	Number	0	2	Q2	2026	At least 2 government organisations' servers and services shall have been migrated to the new Government data centre. In the meaning of footnote 2 of Annex VI and footnote 7 of Annex VII of the Regulation 2021/241, the data processing shall result in demonstrated substantial life-cycle greenhouse gas emissions savings through reductions in power usage effectiveness (PUE) of services and the project shall comply with the European Code of Conduct on data Centre Energy Efficiency.
56	2.2 Digital Transformation of Irish Enterprise	Milestone	Launch of calls for proposals	Publication of calls for proposals	-	-	-	Q2	2022	The initial calls for proposals by Enterprise Agencies for all elements of the programme (such as the voucher schemes) shall have been published, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
57	2.2 Digital Transformation of Irish Enterprise	Milestone	European Digital Innovation Hubs established	The European Digital Innovation Hubs are considered established	-	-	-	Q3	2022	At least two European Digital Innovation Hubs (EDIH) under the European Commission's Digital Europe Programme to drive the digital transformation of SMEs, the public service, and the economy more widely shall have been established. Four Irish EDIHs shall have been designated to go forward to the Commission restricted call for the EU-wide network.
58	2.2 Digital Transformation of Irish Enterprise	Target	Digital transformation funding approvals	-	Number	0	720	Q2	2026	At least 720 companies shall have received funding through the implementation of the Digitalisation Programmes.
59	2.3.1 Digital Infrastructure and Funding to Schools - Connectivity	Target	Connection of schools to broadband network	-	Number	0	750	Q2	2022	The Retail Service Providers shall have installed routers in at least 750 primary schools. These schools shall have been connected to HEAnet schools broadband network.
60	2.3.1 Digital Infrastructure and Funding to Schools - Connectivity	Target	Connection of schools to broadband network	-	Number	750	990	Q3	2022	The Retail Service Providers shall have installed routers in at least 990 primary schools. These schools shall have been connected to HEAnet schools broadband network.
61	2.3.2 Digital Infrastructure and Funding to Schools - ICT infrastructure	Milestone	Publication of the circular to schools to communicate the funding criteria	Publication of the circular to schools	-	-	-	Q3	2021	The funding criteria and mechanisms of the programme shall have been finalised and communicated to schools through the publication of a circular for schools.
62	2.3.2	Target	Funding issued	-	Number	0	3 415	Q4	2021	At least 3 415 primary and post-primary schools

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Digital Infrastructure and Funding to Schools – ICT infrastructure		to primary and post-primary schools							shall have received the funding for access to ICT infrastructure. Schools shall receive funding based on the profile of the school, including socio-economic factors, to target learners at risk of educational disadvantage..
63	2.4 Online response option for the census	Milestone	The pilot for the online data collection is tested for verification of feasibility	Testing of the pilot of the online data collection system	-	-	-	Q3	2022	A pilot shall have been implemented and executed to test the online data collection concept. It shall involve the completion of the development and implementation of a pilot online census system and the execution of tests to verify the feasibility of progressing towards a full online census.
64	2.4 Online response option for the census	Milestone	A sample of citizens test the online data collection dress rehearsal	Testing by a sample of citizens	-	-	-	Q3	2024	A dress rehearsal shall have been implemented and executed to verify the correct functioning of the online data collection facility. It shall have confirmed that the online data collection facility works in a manner that is easy for citizens and is effective in collecting required census data. It shall have included the participation of a sample of citizens.
65	2.4 Online response option for the census	Milestone	Launch of the online data collection of the census	Online data collection system is launched for use by citizens on the census	-	-	-	Q2	2026	The live online data collection system to facilitate the census data collection for the 2026 census shall have been launched, meaning that the live system shall have been implemented and tested by central statistics office. This milestone shall be completed prior to the system being made available to citizens for use on the actual census.
66	2.5 Using 5G technologies to drive a greener more innovative Ireland	Target	Purchase of 18 compute nodes	-	Number	0	18	Q4	2023	At least 18 compute nodes shall have been purchased following procurement exercises.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
67	2.5 Using 5G technologies to drive a greener more innovative Ireland	Target	Installation of compute nodes	-	Number	0	18	Q4	2024	At least 18 compute nodes shall have been installed and deployed on the platform.
68	2.5 Using 5G technologies to drive a greener more innovative Ireland	Milestone	Testing of the Public Protection and Disaster Relief	Testing phase	-	-	-	Q4	2025	The testing of the Public Protection and Disaster Relief service and the roaming from it onto a commercial carriers 5G network shall have been implemented and executed. The tests shall have been signed off by the IT staff and Practitioners from the Public Protection and Disaster Relief Agencies.
69	2.6.1 Suite of e-health projects - ePharmacy	Milestone	Award of the contracts for ePharmacy systems	Award of the contracts for the procurement of a digital pharmacy system for hospitals (ePharmacy)	-	-	-	Q3	2021	The procurement process for ePharmacy shall have been completed with supplier contracts signed.
70	2.6.1 Suite of e-health projects - ePharmacy	Milestone	Completion of building and configuration of ePharmacy	Completion of building and configuration	-	-	-	Q4	2023	The building and configuration of the core technical IT functionality for a digital hospital ePharmacy solution shall have been completed.
71	2.6.1 Suite of e-health projects - ePharmacy	Target	First deployment of ePharmacy	-	Number	0	36	Q4	2025	At least 36 hospitals shall have been equipped with ePharmacy.
72	2.6.2 Suite of e-health projects -	Milestone	Completion of building and configuration of	Completion of building and configuration of	-	-	-	Q4	2021	The design, building and configuration of the integrated financial management system shall have been completed in preparation for system testing.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	integrated financial management system		the integrated financial management system	the integrated financial management system						
73	2.6.2 Suite of e-health projects - integrated financial management system	Target	First deployment of the integrated financial management system	-	Number	0	24	Q4	2025	At least 24 hospital and community locations shall have been equipped with the integrated financial management system.
74	2.7 Addressing the digital divide and enhancing digital skills	Milestone	Publication of Digital Strategy for schools	Publication of the new Digital Strategy for schools	-	-	-	Q4	2021	The Digital Strategy for schools shall have been published. It shall outline the policy of the Department of Education to embed the use of digital technologies in teaching, learning and assessment in the Irish school system, including policy objectives and priorities, and actions that shall be undertaken to achieve the required outcomes in accordance with the objectives.
75	2.7 Addressing the digital divide and enhancing digital skills	Target	Increase of graduates with high level ICT skills	-	Number	7 450	12 450	Q4	2022	At least 5 000 additional learners (corresponding to an increase by 65%) shall graduate in 2022 with high-level ICT skills. These skills shall include computing and electronic and electrical engineering and shall be defined as NFQ Level 6 or above.
76	2.7 Addressing the digital divide and enhancing digital skills	Milestone	Publication of 10 Year Strategy on adult skills	Publication of the 10 Year Adult Literacy, Numeracy and Digital Literacy Strategy	-	-	-	Q3	2021	A 10 Year Adult Literacy, Numeracy and Digital Literacy Strategy shall have been adopted and published. It shall set targets for basic digital literacy acquisition.
77	2.7 Addressing the	Target	Disadvantaged students	-	Number	0	20 000	Q4	2021	At least 20 000 laptops shall have been provided to disadvantaged students at further and higher

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	digital divide and enhancing digital skills		equipped with ICT devices							education. The laptop specifications shall have been drawn up in conjunction with subject matter experts from higher or further education institutions, and the devices shall be suitable in the context of higher and further education provision.

C. COMPONENT 3: SOCIAL AND ECONOMIC RECOVERY AND JOB CREATION

This component of the Irish recovery and resilience plan contributes to addressing the following challenges: (i) the need to foster activation strategies; (ii) the need to address skill shortages and prepare the workforce for the green and digital transitions; (iii) the need to lower regulatory barriers to entrepreneurship; (iv) the need to strengthen the anti-money laundering framework; (v) the need to address features of the tax system that facilitate aggressive tax planning; (vi) the need to fully implement pension reform plans; (vii) the need to address shortages in social housing supply and improve housing affordability; and (viii) the need to improve the accessibility, resilience, and cost-effectiveness of the healthcare system.

The objectives of the component are: (i) keeping those who are unemployed close to the labour market; (ii) equipping the Irish workforce with the necessary future-oriented skills that are required to boost the innovation and productivity of the small and medium-sized enterprise (SME) sector and skills in support of climate action; and (iii) contributing to strengthening the overall social and economic policy framework to help create an environment that helps maximise investments in activation support and upskilling.

The component contributes to addressing the country-specific recommendations related to employment through active integration support and upskilling (country-specific recommendations 2 in 2019 and 2020), regulatory barriers to entrepreneurship (country-specific recommendation 3 in 2019), anti-money laundering (country-specific recommendation 4 in 2020), aggressive tax planning (country-specific recommendations 1 in 2019, and 4 in 2020), pensions (country-specific recommendation 1 in 2019), social and affordable housing (country-specific recommendations 3 in 2019, and 2 in 2020) and healthcare (country-specific recommendations 1 in 2019 and 2020).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

C.1. Description of the reforms and investments for non-repayable financial support

Investment: 3.2 Solas Recovery Skills Response Programme

The objective of the measure is to support the reskilling and upskilling of workers to take account of the challenges of the modern Irish economy and labour market.

The investment consists in developing a range of additional educational and training programmes as part of the ‘Skills to Compete’ programme and to formally establish the ‘SOLAS Green Skills Action’ programme. Training programmes and modules shall be managed by the Education and Training Boards. They shall notably focus on skills which are relevant for the twin transition and target sectors with employment opportunities, such as information and communications technology (ICT) programming, green construction and climate change mitigation.

The investment shall be completed by 31 December 2024.

Investment: 3.3 Technological Universities Transformation Fund

The objective of the measure is to build capacity in education and training in technological universities.

The investment consists in expanding the Technical Universities Transformation Fund (TUTF) to finance a number of projects under a dedicated ‘TUTF Education & Training Reforms programme’. These projects shall be selected following a call for proposals targeting the five new and emerging technological universities. They shall include projects related to (i) staff skills and development, (ii) curricular and teaching and learning reform, (iii) skills for regional development and for SME, enterprise and social engagement, (iv) digital and enabling infrastructure, and (v) nationally shared technological universities’ digital services. Proposals shall be subject to specific criteria on gender equality and equal opportunities for all.

In order to ensure that the measure complies with the ‘Do no significant harm’ Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use⁶; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks⁷; (iii) activities related to waste landfills, incinerators⁸ and mechanical biological treatment plants⁹; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The investment shall be completed by 31 December 2024.

Reform: 3.4 Reducing Regulatory Barriers To Entrepreneurship

The objective of the measure is to remove unnecessary regulatory obstacles for SMEs when it comes to establishing and growing their business.

The reform consists in the design, implementation, and verification of application of the SME test. The SME test shall contain four steps for policymakers to consider: (i) SME stakeholder consultation, (ii) identification of affected businesses, (iii) measurement of the impact on SMEs, and (iv) assessment of alternative mechanisms and mitigating measures. In addition, the reform consists in the publication of a project report on the development of a single SME Portal to provide assistance and supports for SMEs.

The reform shall be completed by 31 March 2023.

Reform: 3.5 Anti Money Laundering

The objective of the measure is to strengthen Ireland’s anti-money laundering framework.

⁶ Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the ‘Do no significant harm’ Technical Guidance (2021/C58/01).

⁷ Where the activity supported achieves projected greenhouse gas emissions that are not substantially lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

⁸ This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants’ waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

⁹ This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants’ waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

The reform consists in the publication of a sectoral anti-money laundering/counter financing of terrorism risk assessment of trust or company service providers (TCSPs). The Anti-Money Laundering Compliance Unit (AMLCU) staff in the Department of Justice shall be reinforced, notably with a view to conducting a greater number of inspections of TCSPs. Inspections shall consider legal obligations of TCSPs including: scope of the authorisation; business risk assessment; customer risk assessment; policies and procedures; staff training and instruction; customer due diligence and beneficial ownership of clients; suspicious transaction reporting. In addition, a working group shall be established by the AMLCU, which shall submit a review report to Government, on the feasibility of amending the primary legislation to expand the regulatory toolkit to include an administrative financial sanctions regime, including recommendations towards such an expansion of the regulatory toolkit where considered feasible. New legislation aiming at operationalising any recommendations from the working group report shall enter into force.

The reform shall be completed by 30 June 2023.

Reform: 3.6 Aggressive Tax Planning

The objective of the measure is to apply preventative measures to limit opportunities for aggressive tax planning and in particular double non-taxation by means of outbound payments.

The reform consists of: (i) an amendment to the legislation on capital allowances on intangible assets, guidance on the corporate tax residency reform and the entry into force of enhanced Controlled Foreign Company rules. In respect of outbound payments, the reform also includes (ii) the publication of economic analysis by an independent external contractor on the impact of recent reforms affecting payment flows; (iii) a public consultation on the possibility of introducing measures on outbound payments; and (iv) the entry into force of legislation to prevent double non-taxation applying to outbound payments towards jurisdictions on the EU list of non-cooperative jurisdictions, no-tax, and zero-tax jurisdictions. These legislative measures shall include withholding taxes or non-deductibility of outbound payments. In the case of dividends, measures shall include withholding taxes since dividends cannot be deducted.

The reform shall be completed by 31 March 2024.

Reform: 3.7 Pensions

The objective of the measure is to simplify and harmonise the supplementary pension landscape.

The reform consists of legislative measures that shall support the harmonisation of the tax treatment of employer contributions and help simplify the drawdown process. A first measure consists in removing a rule which prohibits transfer from second pillar occupational schemes to third pillar personal retirement savings accounts (PRSAs), where the individual has more than 15 years qualifying service. A second measure includes removing the benefit-in-kind charge on employer contributions to an employee's pension. A third measure is the potential abolition of the 'approved minimum retirement fund'.

The reform shall be completed by 31 December 2022.

Reform: 3.8 Increasing the provision of social and affordable housing

The objective of the measure is to increase the supply of social and affordable housing.

The reform consists in the entry into operation of the Land Development Agency (LDA) as commercial state agency as provided under the LDA Act. It also consists in the entry into force of

an Affordable Housing Act. Housing units shall be delivered under the different schemes established by the reform.

It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.

The reform shall be completed by 31 March 2022.

Reform: 3.9 Health

The objective of the measure is to progress on the implementation of the Sláintecare reform programme to contribute to achieving a universal single-tier healthcare system where everyone has equal access to services based on need irrespective of ability to pay.

The reform consists in implementing the Sláintecare Consultant Contract. The Sláintecare Consultant Contract shall be a ‘public only’ contract of employment for consultants, with no provision for any private practice, on or offsite, and shall introduce increased salary over existing new entrant salary levels. The reform also consists in the operationalisation of 96 Community Health Networks (CHNs) for planning and delivery of primary health care services in a structured way. Finally, it also consists in ensuring the participation of an increasing number of patients in a Chronic Disease Management Programme.

The reform shall be completed by 31 December 2023.

C.2. Milestones, targets, and timetable for monitoring and implementation for non-repayable financial support

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
80	3.2 Solas Recovery Skills Response Programme	Milestone	Development of skill provision opportunities under the 'Skills to Compete' programme	Skills provision opportunities available for learners to book their place	-	-	-	Q3	2021	'Skills to Compete' skill provision opportunities shall have been made available for booking. They shall include opportunities in the areas of (i) digital skills, (ii) employability (transversal) skills and (iii) specific sector skills.
81	3.2 Solas Recovery Skills Response Programme	Milestone	Development of green skills provision and modules opportunities	Green skills modules and provision opportunities are available for enrolment	-	-	-	Q4	2021	Green skills modules and provision opportunities shall have been made available for booking. They shall cover at least specific skills areas in Near Zero Emission Building and retrofit and a suite of green skills for upskilling and re-skilling. In particular, opportunities shall include specific skills training which may also enable the application of standards higher than NZEB. Compliance with the DNSH Technical Guidance (2021/C58/01) shall be ensured by the exclusion of the following activities from the modules and provision opportunities: - Activities linked to disposal of waste in landfill or incinerators that may cause harm to the environment, - Activities related to fossil fuel (however, it is noted that skills provision activities may target the re-skilling of peat-based plant workers with a view to allow them to take part in different types of activities not covered by this exclusion list), and - Activities where the long-term disposal of waste may cause long-term harm to the environment.
82	3.2 Solas Recovery Skills Response Programme	Target	Participation in the Green Skills Action Programme and Skills to Compete	-	Number	0	81250	Q4	2024	Number of participants enrolled from 1 January 2021 onwards in at least one of the skill provision and modules under the SOLAS Green Skills Action Programme and the Skills to Compete Initiative. In cases where individuals enrol in multiple skill provision opportunities and/or modules, then these multiple participations are not

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			Participation							excluded. This is a single target for the SOLAS Green Skills Action Programme and the Skills to Compete Initiative combined, and does not include sub-targets for individual programmes or initiatives
83	3.2 Solas Recovery Skills Response Programme	Target	Share of women enrolled in the Skills to Compete Initiative	-	Percentage	0	50	Q4	2024	Share of female participants (in relation to the total number of participants as computed for Target 82) enrolled in at least one of the skills provision opportunities under the the Skills to Compete Initiative
84	3.3 Technological Universities Transformation Fund	Milestone	Project grants awarded under the Education and Training Reforms programme	Project grant agreements are signed by successful applicants	-	-	-	Q1	2022	All grant agreements under the Education and Training Reforms programme shall have been signed by successful applicants, in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Each grant agreement shall include the financial amount allocated to the successful applicant (technological university (TU) or TU development consortium) and details of the project and timeline. Each proposal shall have clearly demonstrated how gender equality and equal opportunities have been considered in constructing the application, the specific actions that shall be taken, the provision of gender and equality disaggregated data on the beneficiaries of measures, and how these actions shall align with institutional gender action plans. Each grant agreement shall specify that the Higher Education Authority shall make stage payments subject to the achievement of deliverables and criteria for approved projects. Projects shall fall under one of the following categories: - staff skills and development, - curricular and teaching and learning reform,

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										- skills for regional development and for SME, enterprise and social engagement, - digital and enabling infrastructure, - nationally shared TU digital services.
85	3.3 Technological Universities Transformation Fund	Milestone	Approval of project reports	Project reports are signed off by the Higher Education Authority	-	-	-	Q4	2024	All final project reports under the Education and Training Reforms Programme shall have been approved by the Higher Education Authority. Final project reports shall measure progress on the achievement of deliverables and respect of underlying criteria for approved projects, including compliance with criteria on DNSH, gender equality and equal opportunities.
86	3.3 Technological Universities Transformation Fund	Target	Staff members of all five Technological Universities having participated in upskilling and development activities	-	Number	0	4 000	Q2	2024	At least 4 000 staff members coming from all five technological universities shall have participated in upskilling and development activities financed under the projects of the Education and Training Reforms programme referred to in milestone 84.
87	3.3 Technological Universities Transformation Fund	Target	Students of all five technological universities enrolled in a new or reformed curriculum or having benefitted from new or reformed training or learning activities	-	Number	0	9 600	Q2	2024	At least 9 600 students coming from all five technological universities shall have been enrolled in a new or reformed curriculum or have participated in new or reformed training or learning activities financed under the projects of the Education and Training Reforms programme referred to in milestone 84.
88	3.4 Reducing	Milestone	Publication of a programme for	Publication of a programme of	-	-	-	Q1	2022	A programme of actions for the implementation of the SME Test, with the objective of removing unnecessary

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Regulatory Barriers To Entrepreneurship		the implementation of the SME Test and communication to all Government departments	actions and communication on implementation of the SME Test issued to all Government Departments						regulatory obstacles for SMEs, shall have been published. The programme shall specify a clear timeline and objectives for the SME test. A Communication on implementation of the SME Test shall also have been issued to all Government departments, which shall have requested that the SME Test be fully applied on all relevant legislation.
89	3.4 Reducing Regulatory Barriers To Entrepreneurship	Milestone	Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government	Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government, including the establishment of a network and reporting framework	-	-	-	Q2	2022	All actions identified in the programme of actions set out in Milestone 88 shall have been implemented according to the timeline defined in that programme. A network shall have been established and shall include a nominated member from each Government Department, unless an appropriate justification was given by a particular Department for not nominating a member. A reporting framework shall have been established and shall allow for the monitoring of application of the SME Test across Government.
90	3.4 Reducing Regulatory Barriers To Entrepreneurship	Target	Government Departments having applied the SME test	-	Number	0	5	Q1	2023	At least five additional Government Departments shall have applied the SME Test at least once in 2022 as compared to no Government Department having applied the SME Test at least once in 2020. This shall be evidenced by the data on the application of the SME Test published on a dedicated centralised website.
91	3.5 Anti-Money Laundering	Target	Inspections of Trust or Company Service Providers (TCSPs) carried out by the Anti-Money Laundering	-	Number	0	120	Q4	2021	At least 120 inspections of TCSPs (either onsite or remotely) shall have been carried out by AMLCU regulatory investigators. AMLCU shall have recruited at least two additional staff in 2021, including at least one with specialist skills in forensic accounting, to assist with the supervision and management of TCSPs. Inspections shall have considered legal obligations of TCSPs including: scope of the authorisation; business risk

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year		
92	3.5 Anti-Money Laundering	Milestone	Compliance Unit (AMLCU)	Review of the Regulatory enforcement toolkit under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010, including recommendations on expanding the toolkit to include an administrative financial sanctions regime	-	-	-	Q4	2021	assessment; customer risk assessment; policies and procedures; staff training and instruction; customer due diligence and beneficial ownership of clients; suspicious transaction reporting. Following an inspection, the TCSP shall have been rated as high risk, medium- high risk, medium- low risk or low risk and this shall inform the level of future inspections. The review report on the feasibility of amending the primary legislation to expand the regulatory toolkit to include an administrative financial sanctions regime, including recommendations towards such an expansion of the regulatory toolkit where considered feasible, shall have been submitted by the working group to Government.	
93	3.5 Anti-Money Laundering	Milestone	Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs)	Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs)	-	-	-	Q1	2022	An anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs) by the Anti-Money Laundering Steering Committee (AMLSC) shall have been published. The analysis in the risk assessment shall be based on responses received to a detailed questionnaire issued to all relevant TCSP supervisors. The methodology applied in this assessment shall be the methodology recommended by the European Commission, as applied in the European Commission's supra-national risk assessment.	

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
94	3.5 Anti-Money Laundering	Milestone	Entry into force of legislation operationalising any recommendation towards financial sanctions from working group report	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q2	2023	Legislation shall have entered into force. It shall have operationalised any recommendation from the working group report mentioned in milestone 92 towards expanding the regulatory toolkit to include an administrative financial sanctions regime.
95	3.6 Aggressive Tax Planning	Milestone	Amendment of capital allowances on intangible assets	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q3	2020	Legislation shall have entered into force. It shall have amended capital allowances on intangible assets to provide that all assets acquired from October 2020 are fully within the scope of balancing charge rules in line with international best practice.
96	3.6 Aggressive Tax Planning	Milestone	Corporate Tax residency reform and enhanced controlled foreign companies (CFC) rules applying to the list of non-cooperative jurisdictions	Publication of a circular and provision in the legislation indicating the entry into force of the legislation	-	-	-	Q1	2021	Publication of a circular concerning the amendment of Ireland's corporate tax residence rules to prevent Irish incorporated companies from being stateless for tax purposes and to shut down structures (such as the so-called 'Double Irish') that were designed to exploit gaps in US anti-avoidance rules. Legislation shall have enhanced CFC rules to apply to the list of non-cooperative jurisdictions, exceeding the minimum requirements for ATAD in Part 35B of the Taxes Consolidation Act, 1997, concerning controlled foreign companies ('CFCs'). Section 835YA shall disapply section 835T (the Effective tax rate exemption), section 835U (the Low profit margin exemption) and section 835V (the Low accounting profit exemption) so that an Irish resident company with a CFC resident in a jurisdiction that is included on the EU Code of Conduct list of non-cooperative jurisdictions for tax purposes in an accounting period of the CFC may not avail of the aforementioned exemptions.
97	3.6	Milestone	Economic	Publication of	-	-	-	Q4	2021	The economic analysis by an independent external

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Aggressive Tax Planning		analysis on outbound payment flows and recent reforms and public consultation on measures applying to outbound payments	economic analysis on outbound payment flows and recent reforms and public consultation summary on measures applying to outbound payments						contractor shall have been published. It shall have examined payment flows (including interest, royalties and dividends to/from EU Member States and non-EU jurisdictions including offshore financial centres) and the practical impact of the implementation of recent reforms to Ireland's corporate tax code, and key reforms in other jurisdictions notably the United States, on these flows. Public consultation shall also have taken place on the possibility of introducing measures applying to outbound payments and shall have been published on Department of Finance website. The consultation shall have been opened for stakeholder input for a period of at least six weeks. Measures considered in the public consultation shall have included the application of withholding taxes and the introduction of non-deductibility of outbound payments.
98	3.6 Aggressive Tax Planning	Milestone	Legislation applying to outbound payments to prevent double non-taxation introduced	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q1	2024	Legislation shall have entered into force. It shall apply to outbound payments (interests, royalties and dividends) to prevent double non-taxation, also applying beyond countries listed on the EU list of non-cooperative tax jurisdictions, including all no-tax and zero-tax jurisdictions. Measures shall include withholding taxes or non-deductibility of outbound payments. In the case of dividends, measures shall include withholding taxes since dividends cannot be deducted.
99	3.7 Pensions	Milestone	Report on supplementary pension landscape	Publication of report by the Interdepartmental Pensions Reform and Taxation Group to help simplify and harmonise the supplementary	-	-	-	Q4	2020	A report by the Interdepartmental Pensions Reform and Taxation Group shall have been published. It shall have presented a number of recommendations on how to advance the goal of simplifying and harmonising the supplementary pension landscape.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				pension landscape						
100	3.7 Pensions	Milestone	Legislative measures to simplify and harmonise the supplementary pension's landscape	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q4	2022	Legislation shall have entered into force. It shall have simplified and harmonised a number of supplementary pension tax rules, following a number of specific recommendations of the report mentioned in milestone 99. This shall support the harmonisation across pension products and occupational pension schemes, including the tax treatment of employer contributions to employees' pensions, and shall also contribute to the simplification of the drawdown process.
101	3.8 Increasing The Provision Of Social And Affordable Housing	Milestone	Entry into operation of the LDA as a commercial state agency	Entry into operation of LDA as commercial state agency	-	-	-	Q4	2021	The Land Development Agency Bill shall have entered into force and the Land Development Agency (LDA) shall have been established as a Designated Activity Company under the Companies Act. The purposes of the LDA shall include to increase the supply of housing in the State and in particular social and affordable housing. It is expected that this measure does no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, the LDA shall ensure compliance with relevant EU and national environmental legislation, and shall require the economic operators carrying out the construction works to ensure that at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
102	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes made available for sale through the new Affordable Purchase scheme for homes on public lands	-	Number	0	100	Q3	2023	on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C(2000) 1147)) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. At least 100 homes shall have been made available for sale through the Affordable Purchase Scheme for homes on public lands. Eligibility shall have been assessed on the First Time Buyer income capacity and incapacity to afford the homes at open market values, and prioritised by, inter alia, their time living in the local authority area, and home size compared to the family size. Homes shall have been considered available for sale when construction has been completed and applications from eligible applicants have been accepted. Compliance with relevant EU and national environmental legislation, and with the DNSH requirements set out in milestone 101 shall have been ensured.
103	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes delivered under the cost rental scheme	-	Number	0	450	Q3	2023	At least 450 homes shall have been completed and tenanted to middle income earners in urban centres with a reduction of at least 25% on open market values, as defined by a professional property valuer. Eligibility shall have been defined by the Minister in Regulations with reference to Statistical data on incomes. The scheme shall apply to homes in Dublin, Cork, Galway, Limerick, Waterford and the Greater Dublin area. Compliance with relevant EU and national environmental

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										legislation, and with the DNSH requirements set out in milestone 101 shall have been ensured.
104	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes made available for sale to purchasers who avail of the equity support scheme	-	Number	0	100	Q3	2023	At least 100 homes shall have been made available for sale to purchasers who avail of the equity support scheme. Subject to a measurable affordable need, purchasers shall avail of equity support of up to 30% of open market values. Compliance with relevant EU and national environmental legislation, and with the DNSH requirements set out in milestone 101 shall have been ensured.
105	3.9 Health	Milestone	Entry into operation of Sláintecare Consultant Contract	Entry into operation of Sláintecare Consultant Contract	-	-	-	Q3	2021	The Sláintecare Consultant Contract shall have entered into operation. It shall include increased salary over existing new entrant salary levels and new contractual arrangements for consultants. The contract shall be a ‘public only’ contract of employment, with no provision for any private practice, on or offsite. The new contract shall have been applicable to all contracts issued after 30 September 2021 at the latest. All existing consultants shall have been offered the opportunity to switch permanently to the Sláintecare Consultant Contract, but shall have been able to retain the option to remain on their existing contract.
106	3.9 Health	Target	Community Health Networks enter into operation	-	Number	0	96	Q4	2022	A total of 96 Community Health Network (CHN) shall have entered into operation. Each CHN shall consist of primary care teams involving General Practice in the planning and delivery of primary health care services in a structured way.
107	3.9 Health	Target	Patients participating in the Chronic Disease Management Programme	-	Number	120 000	430 000	Q4	2023	At least 430 000 patients with chronic disease or at high risk of chronic disease shall have been registered as participants in one of the components (Opportunistic Case Finding; Annual Preventive Programme for patients at high risk of cardiovascular disease or diabetes; Structured Treatment Programme for those diagnosed

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										with Chronic Diseases included in the Programme) of the Chronic Disease Management Programme when the programme reaches full implementation in 2023, as compared to the 120 000 patients eligible to register in the programme by 31 December 2020. Patients in the Chronic Disease Management Programme shall be provided two scheduled reviews in a 12-month period that shall include patient education, preventative care, medication review, physical examination, scheduled investigations and an individual care plan. Each review shall consist of a consultation with the practice nurse followed by a consultation with the General Practitioner.

D. AUDIT AND CONTROL

D.1. Description of the reforms and investments for non-repayable financial support

A repository system for recording, storing and making available all relevant data related to the implementation of the recovery and resilience plan - the achievement of milestones and targets, data on final recipients, contractors, subcontractors and beneficial owners - shall be operational before the first payment request is submitted. Ireland shall submit a dedicated audit report before the first payment request confirming the effectiveness of the functionalities of the repository system. The audit report shall be undertaken to analyse any related weaknesses found and corrective actions taken or planned.

In addition, before making the first payment request under the Recovery and Resilience Facility, Ireland shall ensure that the administrative capacity of the Implementing Body, as well as the administrative capacity for the audit body is guaranteed by means of a workload analysis.

The Implementing Body with the objective of strengthening the framework further to prevent, detect, and correct any serious irregularities such as fraud, conflict of interest, corruption and double funding shall issue instructions to the Accountable Departments on ex-ante conflict of interests and double funding checks, on fraud risk assessment and on-the-spot verifications.

Milestone 110 under this measure shall be fulfilled by the time of submission of the second request for payment to the Commission.

D.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
108	Monitoring and implementation of the plan	Milestone	Repository system for audit and controls: information for monitoring implementation of RRF	An audit report confirming repository system functionalities	-	-	-	Q4	2021	A repository system for monitoring the implementation of the RRF shall be in place and operational before the first payment request. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by points (i) to (iii) of point (d) of Article 22(2) of the RRF Regulation.
109	Monitoring and implementation of the plan	Milestone	Administrative capacity of the Implementing Body and the audit body	A report confirming the commitment of resources for the Implementing Body and the audit body	-	-	-	Q4	2021	The administrative capacity of the Implementing Body, as well as the administrative capacity for the audit body shall be guaranteed by the first payment request by means of a workload analysis.
110	Monitoring and implementation of the plan	Milestone	Strengthening framework to prevent, detect, and correct any serious irregularities	Issued instructions	-	-	-	Before the second payment request	Before the second payment request	The Implementing Body of the Irish Recovery and Resilience Plan shall issue instructions to the Accountable Departments with the objective to strengthen the framework to prevent, detect, and correct any serious irregularities such as fraud, conflict of interest, corruption and double funding. These instructions shall include, as a minimum: (a) Instructions for the Accountable Departments to conduct ex-ante conflict of interests and double funding checks through the

2. ESTIMATED TOTAL COST OF THE RECOVERY AND RESILIENCE PLAN

The estimated total cost of the recovery and resilience plan of Ireland is EUR 923 158 300.

SECTION 2: FINANCIAL SUPPORT

1. Financial contribution

The instalments referred to in Article 2(2) shall be organised in the following manner:

1.1. First Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
95	3.6 Aggressive Tax Planning	Milestone	Amendment of capital allowances on intangible assets
47	1.9 Carbon Tax	Milestone	Carbon tax rate trajectory Legislation
99	3.7 Pensions	Milestone	Report on supplementary pension landscape
96	3.6 Aggressive Tax Planning	Milestone	Corporate Tax residency reform and enhanced controlled foreign companies (CFC) rules applying to the list of non-cooperative jurisdictions
48	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2021
32	1.6 Enhanced Rehabilitation of Peatlands	Milestone	Peatlands rehabilitation preliminary study
43	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Entry into force of Climate Action and Low Carbon Development (Amendment) Bill 2021
45	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	First update of the Climate Action Plan
69	2.6.1 Suite of e-health projects - ePharmacy	Milestone	Award of the contracts for ePharmacy systems
76	2.7 Addressing the digital divide and enhancing digital skills	Milestone	Publication of 10 Year Strategy on adult skills
80	3.2 Solas Recovery Skills Response Programme	Milestone	Publication of all skill provision opportunities under the 'Skills to Compete' programme
105	3.9 Health	Milestone	Entry into operation of Sláintecare Consultant Contract
61	2.3.2 Digital Infrastructure and Funding to Schools – ICT infrastructure	Milestone	Publication of the circular to schools to communicate the funding criteria
9	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Commencement of the retrofit works
14	1.4.1 Enable Future Electrification through Targeted Investment in Cork Commuter Rail - Creation of an additional through-running	Milestone	Awarding design contract Kent station

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
	line with an additional platform at Kent Station		
33	1.6 Enhanced Rehabilitation of Peatlands	Target	Start of works on first bogs
44	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Adoption of the first three 5-yearly carbon budgets programme
62	2.3.2 Digital Infrastructure and Funding to Schools – ICT infrastructure	Target	Funding issued to primary and post-primary schools
72	2.6.2 Suite of e-health projects - integrated financial management system	Milestone	Completion of building and configuration of the integrated financial management system
74	2.7 Addressing the digital divide and enhancing digital skills	Milestone	Publication of Digital Strategy for schools
77	2.7 Addressing the digital divide and enhancing digital skills	Target	Disadvantaged students equipped with ICT devices
81	3.2 Solas Recovery Skills Response Programme	Milestone	Publication of all Green skills provision and modules opportunities
91	3.5 Anti-Money Laundering	Target	Inspections of Trust or Company Service Providers (TCSPs) carried out by the Anti-Money Laundering Compliance Unit (AMLCU)
92	3.5 Anti-Money Laundering	Milestone	Review of the Regulatory enforcement toolkit under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010
97	3.6 Aggressive Tax Planning	Milestone	Economic analysis on outbound payment flows and recent reforms and public consultation on measures applying to outbound payments
101	3.8 Increasing The Provision Of Social And Affordable Housing	Milestone	Entry into operation of the LDA as a commercial state agency
108	Monitoring and implementation of the plan	Milestone	Repository system for audit and controls: information for monitoring implementation of RRF
109	Monitoring and implementation of the plan	Milestone	Administrative capacity of the Implementing Body and the audit body
37	1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants	Milestone	Selection of eligible waste water treatment plants
53	2.1 Development of a shared Government data centre	Milestone	Signature of the contract for the building of the data centre facility
84	3.3 Technological Universities Transformation Fund	Milestone	Project grants awarded under the Education and Training Reforms programme
88	3.4 Reducing Regulatory Barriers To Entrepreneurship	Milestone	Publication of a programme for the implementation of the SME Test and communication to all Government departments
93	3.5 Anti-Money Laundering	Milestone	Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs)
38	1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants	Milestone	Start of the upgrade of small waste water treatment plants
41	1.7.3 River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites	Milestone	Publication of sites selected for the monitoring

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
49	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2022
56	2.2 Digital Transformation of Irish Enterprise	Milestone	Launch of calls for proposals
59	2.3.1 Digital Infrastructure and Funding to Schools - Connectivity	Target	Connection of schools to broadband network
89	3.4 Reducing Regulatory Barriers To Entrepreneurship	Milestone	Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government
12	1.4 Enable Future Electrification Through Targeted Investment in Cork Commuter Rail	Milestone	Signature of contract for electric / battery-electric fleet
		Instalment Amount	EUR 323 803 933

1.2. Second Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
4	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Carbon Reduction Fund	Milestone	Launch of call for proposals
17	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton	Milestone	Submission of environmental impact assessment
57	2.2 Digital Transformation of Irish Enterprise	Milestone	European Digital Innovation Hubs established
63	2.4 Online response option for the census	Milestone	The pilot for the online data collection is tested for verification of feasibility
60	2.3.1 Digital Infrastructure and Funding to Schools - Connectivity	Target	Connection of schools to broadband network
15	1.4.1 Enable future electrification through targeted investment in Cork commuter rail - Creation of an additional through-running line with an additional platform at Kent Station	Milestone	Construction contracts award
18	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton	Milestone	Construction contract awarded
21	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Milestone	Main design and build contract awarded
75	2.7 Addressing the digital divide and enhancing digital skills	Target	Increase of graduates with high level ICT skills
100	3.7 Pensions	Milestone	Legislative measures to simplify and harmonise the supplementary pension's landscape
106	3.9 Health	Target	Community Health Networks enter into operation
90	3.4 Reducing Regulatory Barriers To Entrepreneurship	Target	Government Departments having applied the SME test
50	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2023
94	3.5 Anti-Money Laundering	Milestone	Entry into force of legislation operationalising any recommendation towards financial sanctions from working group report
102	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes made available for sale through the new Affordable Purchase scheme for homes on public lands

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
103	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes delivered under the cost rental scheme
104	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes made available for sale to purchasers who avail of the equity support scheme
110	Monitoring and implementation of the plan	Milestone	Strengthening framework to prevent, detect, and correct any serious irregularities
		Instalment Amount	EUR 180 844 228

1.3. Third Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
11	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Retrofit work of the Tom Johnson House is completed
22	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Milestone	Acceptance of scheme detailed design
34	1.6 Enhanced Rehabilitation of Peatlands	Target	Start of works on additional bogs
40	1.7.2 River Basin Management Plan - Feasibility studies on at least 20 waste water treatment plants	Target	Feasibility studies and assessments associated with sub-measures 1 and 3 assessing opportunities for further upgrades
66	2.5 Using 5G technologies to drive a greener more innovative Ireland	Target	Purchase of 18 compute nodes
70	2.6.1 Suite of e-health projects - ePharmacy	Milestone	Completion of building and configuration of ePharmacy
107	3.9 Health	Target	Patients participating in the Chronic Disease Management Programme
19	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton	Milestone	Commencement of works Glounthaune-Midleton line
98	3.6 Aggressive Tax Planning	Milestone	Legislation applying to outbound payments to prevent double non-taxation introduced
51	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2024
86	3.3 Technological Universities Transformation Fund	Target	Staff members of all five Technological Universities having participated in upskilling and development activities
87	3.3 Technological Universities Transformation Fund	Target	Students of all five technological universities enrolled in a new or reformed curriculum or having benefitted from new or reformed training or learning activities
		Instalment Amount	EUR 182 873 724

1.4. Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
46	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Further update of the Climate Action Plan

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
64	2.4 Online response option for the census	Milestone	A sample of citizens test the online data collection dress rehearsal
16	1.4.1 Enable future electrification through targeted investment in Cork commuter rail - Creation of an additional through-running line with an additional platform at Kent Station	Milestone	Through through-running platform completed
35	1.6 Enhanced Rehabilitation of Peatlands	Target	Completion of rehabilitation works for first bogs
67	2.5 Using 5G technologies to drive a greener more innovative Ireland	Target	Installation of compute nodes
85	3.3 Technological Universities Transformation Fund	Milestone	Approval of project reports
24	1.5.1 National Grand Challenge – Round 1	Milestone	Signature of Round 1 contracts for selected green projects
25	1.5.1 National Grand Challenge – Round 1	Milestone	Signature of Round 1 contracts for selected digital projects
52	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2025
54	2.1 Development of a shared Government data centre	Milestone	Completion of the construction of the building of the data centre facility
82	3.2 Solas Recovery Skills Response Programme	Target	Participants in the Green Skills Action Programme and Skills to Compete Participation
83	3.2 Solas Recovery Skills Response Programme	Target	Increase in the share of women under the age of 30 with a level of education attainment at level 5 or lower enrolled in the Skills to Compete Initiative
		Instalment Amount	EUR 172 333 701

1.5. Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
39	1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants	Target	Small waste water treatment plants upgraded
42	1.7.3 River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites	Milestone	Final report
13	1.4 Enable Future Electrification Through Targeted Investment in Cork Commuter Rail	Milestone	Selection of zero emission propulsion
27	1.5.2 National Grand Challenge – Round 2	Milestone	Signature of Round 2 contracts for selected green projects
28	1.5.2 National Grand Challenge – Round 2	Milestone	Signature of Round 2 contracts for selected green digital projects
55	2.1 Development of a shared Government data centre	Target	Migration of the servers/services to the new Government data centre
68	2.5 Using 5G technologies to drive a greener more innovative Ireland	Milestone	Testing of the Public Protection and Disaster Relief
71	2.6.1 Suite of e-health projects - ePharmacy	Target	First deployment of ePharmacy
73	2.6.2 Suite of e-health projects - integrated financial management system	Target	First deployment of the integrated financial management system
20	1.4.2 Enable future electrification through targeted investment in Cork commuter rail -	Target	Completion of double tracking of Glounthaune to Midleton

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
	Double tracking of the current single line between Glounthaune and Midleton		
30	1.5.3 National Grand Challenge – Round 3	Milestone	Signature of Round 3 contracts for selected green projects
58	2.2 Digital Transformation of Irish Enterprise	Target	Digital transformation funding approvals
65	2.4 Online response option for the census	Milestone	Launch of the online data collection of the census
5	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Carbon Reduction Fund	Target	Projects completed
6	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Carbon Reduction Fund	Target	Quantity of CO ₂ abated by the installation of low carbon technologies
7	1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate Enterprise Action Fund	Milestone	Completion of awareness campaign on the fund
8	1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate Enterprise Action Fund	Target	Approval of applications for funding support
23	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Target	Completion of re-signalling works
26	1.5.1 National Grand Challenge – Round 1	Milestone	Completion report on the completion of Round 1 selected projects
29	1.5.2 National Grand Challenge – Round 2	Milestone	Progress report on the level of completion of Round 2 selected projects
31	1.5.3 National Grand Challenge – Round 3	Milestone	Progress report on the level of completion of Round 3 selected projects
36	1.6 Enhanced Rehabilitation of Peatlands	Target	Completion of rehabilitation work
10	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Retrofit works of regional government offices are completed
		Instalment Amount	EUR 54 513 032

SECTION 3: ADDITIONAL ARRANGEMENTS

1. Arrangements for monitoring and implementation of the recovery and resilience plan

The monitoring and implementation of the recovery and resilience plan of Ireland shall take place in accordance with the following arrangements set out in the plan:

- An Implementing Body shall have been created within the Department of Public Expenditure and Reform. It shall be responsible for the overall strategic monitoring and management of the plan as well as for the coordination among Irish authorities. The Implementing Body shall report to the Minister for Public Expenditure and Reform. It shall provide technical and systems support and communicate at national level to promote and publicise funding from the RRF.
- The Implementing Body shall also be the body drawing up the requests for payment to the Commission. Every payment application shall be accompanied by a management declaration and a summary of audits and controls undertaken by the Independent Audit Body for the plan, summarising the scope of the controls undertaken, the weaknesses identified, and the corrective actions undertaken. To that end, the Implementing Body shall collect the results of audit procedures undertaken by the Independent Audit Body, as well as all cases of serious irregularities, including cases of fraud or suspicion of fraud, corruption and conflict of interests, which shall feed into the summary of audits.
- The Internal and EU Audit Unit of the Department of Public Expenditure and Reform shall be the Independent Audit Body for the plan. The Independent Audit Body shall be responsible for conducting audits on the achievement of milestones and targets, through an appropriate sampling methodology. It shall verify the management declaration before each payment request is sent to the Commission. Risk assessment shall be performed on an ongoing basis and shall be used as the basis for the audit plan. The Independent Audit Body shall function professionally, adhering to the Internal Audit Standards (2012) of the Department of Public Expenditure and Reform and taking account of the Code of Ethics and International Standards of the Institute of Internal Auditors, in particular, the International Professional Practices Framework (IPPF). It shall be ensured that the selected sample includes a sufficient number of measures.
- Accountability for the delivery of a specific measure and the reporting on it shall lie with a department or another body designated as accountable for that measure, although other departments or other bodies may also be involved in some aspects of the implementation of that measure. The plan includes a list of departments and other bodies designated as accountable for each measure.
- Accountable departments and other bodies shall be required to apply the Public Spending Code that contains a set of rules, procedures and guidance to ensure value for money in public expenditure across the Irish Public Service. Accountable departments and other bodies shall be responsible for meeting all regulatory, monitoring and control requirements, reporting on their respective milestones and targets, reporting on costs as appropriate, communicating at project level, and record keeping.
- All responsible departments and bodies as well as the Implementing Body shall be represented in a Delivery Committee, which shall be established. The Delivery Committee shall meet at least quarterly. It shall be chaired by the Department of Public Expenditure and Reform, and deputy co-chaired by the Department of Taoiseach and the Department of Finance, at senior official level. It shall maintain ongoing oversight over the implementation of the plan and address issues as they arise. The Delivery Committee shall be tasked with driving measure delivery and provide a forum for collaboration and coordination across the plan. Issues related both to the implementation of the plan and to the European Semester

shall be subject to close cooperation between the Department of Public Expenditure and Reform, the Department of Taoiseach and the Department of Finance.

2. Arrangements for providing full access by the Commission to the underlying data

The Implementing Body, within the Department of Public Expenditure and Reform, shall act as a single contact point for the Commission. It shall act as a coordinating body for monitoring progress on milestones and targets, oversee the implementation of control measures, provide confirmation on the reliability of the data and the progress of measures, and provide reporting and request for payments.

A dedicated RRF information system, which is under development and subject to a dedicated milestone (number 108), shall be used by the Implementing Body for the implementation of the plan. Its core functionalities, or a contingency system with the required core functionalities, shall be in place by the first payment request. A repository system shall record and store the relevant data related to the implementation of the recovery and resilience plan, in particular on the achievement of milestones and targets, data on final recipients, contractors, subcontractors and beneficial owners, by the first payment request. The Implementing Body shall be able to provide access to the underlying relevant data to the Commission, the European Anti-Fraud Office (OLAF) and the European Court of Auditors.

In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 1 of this Annex, Ireland shall submit to the Commission a duly justified request for payment of the financial contribution. Ireland shall ensure that, upon request, the Commission has full access to the underlying relevant data that supports the due justification of the request for payment, both for the assessment of the request for payment in accordance with Article 24(3) of Regulation (EU) 2021/241 and for audit and control purposes.