

18 Delivery of the EU Just Transition programme

- 18.1** The European Union's Just Transition Fund (EU JTF) was created under the 2021 – 2027 budget programming round.¹ It operates within the framework of EU Cohesion Policy.² Implementation of the Cohesion Policy is the EU's primary investment strategy aiming to reduce economic, social and territorial disparities between regions, and to promote harmonious development across member states.
- 18.2** The specific aim of the EU JTF is to mitigate the adverse effects of climate transition by supporting the most affected territories and workers, and to promote a balanced socioeconomic transition. The fund is designed to assist communities across Europe to meet the challenges of the green transition in an effective and fair manner, ensuring that nobody is left behind.
- 18.3** As required by law, Ireland prepared a Territorial Just Transition Plan in 2022 setting out the parameters within which the EU JTF would operate.³
- 18.4** In Ireland, support under the EU JTF targets certain areas within the wider Midlands region assessed as being most negatively affected by the transition away from peat production and electricity generation from peat. The EU JTF territory approved by Government includes the full counties of Laois, Westmeath, Offaly, Longford and Roscommon; and the municipal (local authority) districts of Ballinasloe in Galway, Carrick-on-Suir and Thurles in Tipperary, and Athy and Clane-Maynooth in Kildare (see Figure 18.1).⁴

Figure 18.1 Just Transition Fund target territory



1 EU programming rounds are seven-year frameworks that determine the budget, priorities, and funding opportunities for various EU initiatives.

2 [EU Regulation 2021/1056](#), of June 2021, as amended by [EU Regulation 2025/1914](#), of September 2025 established the Just Transition Fund. [EU Regulation 2021/1060](#), of June 2021, lays down common provisions for the EU JTF and other Cohesion Policy funds.

3 [Territorial Just Transition Plan, EU Just Transition Fund](#), 2022.

4 The territorial designation was approved at government level based on a number of assessments including county-level and sub-county analyses commissioned, as well as reports and recommendations of the Just Transition Commissioner.

18.5 The EU JTF programme in Ireland is being implemented on a 50:50 co-funding basis. Funding of up to €169 million is available — €84.5 million from the EU matched by €84.5 million in funding from the Exchequer. Target beneficiaries can include micro-enterprises, small and medium-sized companies, research institutions, local authorities, community organisations and semi-state companies.

18.6 Prior to the launch of the EU JTF, a national Just Transition Fund established in Ireland in 2020 had allocated grant funding of just over €22 million to a total of 56 projects commencing during 2020 and 2021.⁵ Around €16 million of the allocated funding was drawn down by beneficiaries. The national Just Transition Fund closed in December 2024 and was not subsumed into the EU JTF.

18.7 This examination assesses

- the adequacy of the funding framework in place for the delivery and operation of the EU Just Transition Fund
- expenditure to date, compared to the total EU funds available to Ireland
- results to date, in terms of achievement of objectives and targets set.

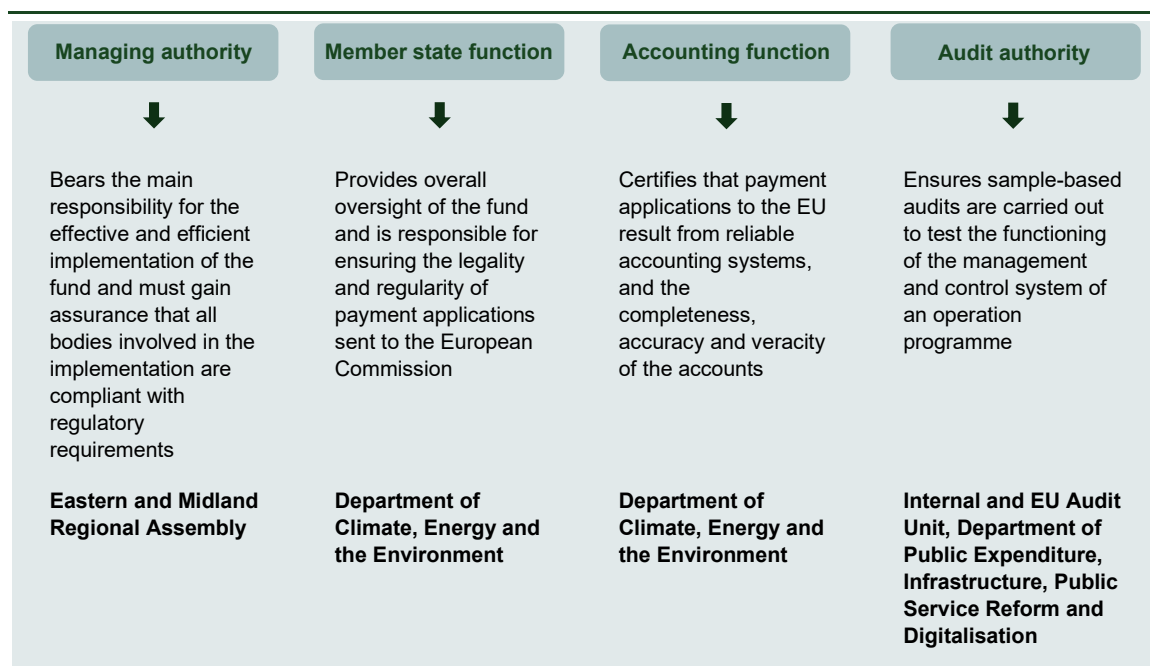
⁵ All of the expenditure for the national Just Transition Fund was channelled through Vote 29 Climate, Energy and the Environment.

⁶ The [Partnership Agreement 2021 – 27](#) for Ireland is in place between the EU and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Funding framework

18.8 EU funds are administered under a well-established funding management and control framework. The EU JTF operates under the shared management model, whereby programmes are jointly administered by the European Commission and national authorities (see Figure 18.2). Under shared management, the member state enters into an agreement with the Commission setting out how funding will be used.⁶

Figure 18.2 Shared funding model management and control framework for the EU Just Transition Fund



Source: Office of the Comptroller and Auditor General

- 18.9** In line with EU requirements, the JTF is managed by a managing authority with oversight provided by the member state. Accounts and payment applications are processed by the accounting function. In Ireland, the Eastern and Midland Regional Assembly (EMRA) is the managing authority and the Department of Climate, Energy and the Environment (the Department) performs both the member state and accounting function roles.⁷

Investment priorities

- 18.10** Ireland's original EU JTF programme was submitted to the European Commission in November 2022 and adopted by the Commission in December 2022. It focused on three priority areas for investment, identified in Ireland's Territorial Just Transition Plan. Three actions were specified under each of the three priorities.
- 18.11** In March 2026, the European Commission approved an amendment to Ireland's EU JTF programme. The amendment had been requested by EMRA and the Department, based on an assessment of the JTF programme they carried out under the mandated mid-term review process. Two of the original actions — focused on land rewetting and on provision of a network of chargers for electric vehicles — were removed due to significant implementation difficulties.⁸ The budgets for the two terminated actions — €15 million each — were reallocated to a single action under a new fourth priority, focussing on the climate transition and resilience of the EU JTF territory. The revised programme features a total of eight actions across four priorities (see Figure 18.3).
- 18.12** While EMRA (as managing authority) retains overall responsibility for programme delivery, intermediate bodies have been appointed to oversee implementation of individual actions. Implementation tasks are delegated to intermediate bodies through service level agreements. Intermediate bodies oversee the day-to-day administration of the actions and report progress to EMRA.
- 18.13** The Department and EMRA hold monthly meetings with each intermediate body to oversee progress on each action. A broad range of matters is discussed at the monthly meetings including progress updates, financial forecasts, compliance and control issues, and risk management.
- 18.14** Funding under Ireland's EU JTF programme is formally assigned at priority level and broken down further into action level. The European Commission requires a formal programme amendment for any large movements of budgets between priorities.⁹
- 18.15** In February 2024, the Strategic Technologies for Europe Platform (STEP) was established to support European industry and boost investment in critical technologies. The STEP was introduced to mobilise resources and channel funding from existing EU programmes, including the EU JTF programme, towards certain areas and sectors targeted for investment.
- 18.16** The EU regulation that established the STEP also made amendments to several other directives and regulations underpinning existing EU programmes.¹⁰ It widened the scope of the EU JTF to include support for projects falling within the artificial intelligence, cybersecurity and clean energy sectors.

⁷ Within the Department, the member state and accounting function teams are structurally independent.

⁸ Implementation issues encountered in respect of Action 2.2 included an inability, under applicable EU rules, to make advance payments to farmers, and delays in finalising the scope and completing call documents. For Action 3.3, legal advice was received stating that the Department of Transport could not carry out work on land not in public ownership, and there were concerns in relation to procurement and the capacity of chargers to be connected to the grid.

⁹ At the managing authority's discretion, up to 8% of the initial allocation of any priority, but no more than 4% of the total fund allocation, may be moved between priorities without a formal programme amendment.

¹⁰ [EU Regulation 2024/795](#), of February 2024.

Figure 18.3 Ireland's EU Just Transition Fund programme actions and budget allocations

Action ^a	Objective & focus	Intermediate body	Budget allocation	Priority
1.1: Economic diversification	Foster the economic diversification of the territory by supporting productive investments in micro-enterprises, SMEs, and economic stakeholders in key sectors.	Fáilte Ireland	€38 m	1. Generating employment for former peat communities by investing in the diversification of the local economy
1.2: Support for local and regional economic strategies	Support the implementation of bottom-up local and regional economic strategies.	Pobal (on behalf of Department of Climate, Energy and the Environment)	€29 m	
1.3: Bioeconomy demonstration initiatives	Research and development, and innovation activities contributing to the green and circular economy.	Department of Agriculture Food and the Marine	€20 m	
2.1: Peatlands restoration	Restoration and rehabilitation of degraded peatlands.	EMRA (no intermediate body)	€12 m	2. Supporting the restoration and rehabilitation of degraded peatlands and regeneration and repurposing of industrial heritage assets
2.2: Rewetting measures (deleted 2026)	Research, knowledge transfer and monitoring activities on rewetting measures and overall land management improvements for farmed peat soils.	Department of Agriculture, Food, and the Marine	€15 m	
2.3: Trails network	Regeneration and repurposing of industrial heritage assets.	Fáilte Ireland	€30 m	
3.1/3.2: Sustainable mobility	Decarbonisation of local bus routes and support for private bus operator electrification.	Department of Transport (National Transport Authority)	€3 m	3. Providing former peat communities with smart and sustainable mobility options to enable them to benefit directly from the green transition
3.3: Electric vehicle charging infrastructure (deleted 2026)	Installation of publicly available fast and high-powered charge point infrastructure including consultancy support and purchase of necessary equipment.	Department of Transport	€15 m	
4.1: Sustainable transition (added 2026)	Supporting a sustainable transition through climate action for a resilient territory (START).	Pobal (on behalf of Department of Climate, Energy and the Environment)	€30 m	4. Enabling a resilient and sustainable climate transition of the territory
Technical assistance ^b			€7 m	
Total			€169 m	

Source: Eastern and Midland Regional Assembly

Notes:

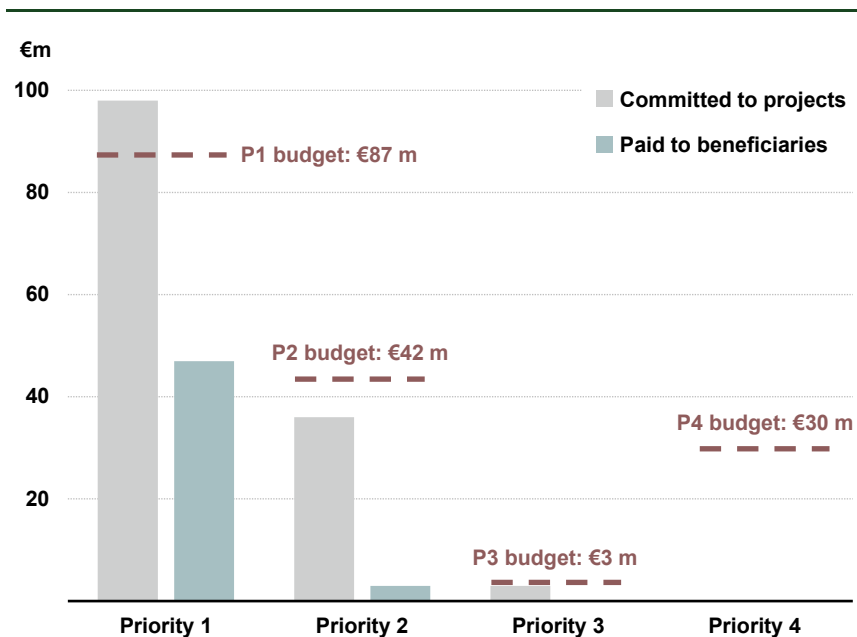
- a A programme amendment, approved by the European Commission in March 2026, removed Actions 2.2 and 3.3 and reallocated the associated budgets to a new Action 4.1.
- b Technical assistance funding (4% of the overall €169 million budget) is allocated for the effective administration and use of JTF funding, including for the capacity building of the partners as well as to provide financing for carrying out functions such as preparation, training, management, monitoring, evaluation, visibility and communication.

- 18.17** The establishment of the STEP did not result in any change to the overall funding available for delivery of the EU JTF programme in Ireland. However, it did allow for a one-off pre-financing payment from the EU. In that regard, EU JTF pre-financing of €25.34 million relating to the STEP was paid to Ireland in 2024.

Expenditure to date

- 18.18** Each priority was allocated a budget under the programme. Delivery timelines are established in the approved implementation plans for each action. EMRA, as managing authority, has granted extensions of up to six months for a small number of projects under Actions 1.1 and 1.2, to allow for full project delivery and submission of final claims. In addition, the end dates for Actions 2.1 and 2.3 have been extended by nine months and six months respectively to allow for works to be completed. The Department stated that EMRA has ensured that the extensions granted do not jeopardise full drawdown of the total EU funds available to Ireland.
- 18.19** A technical assistance budget of €6.8 million was allocated for administration of the programme.¹¹ Apart from that, funding of around €162 million is available for allocation to projects under the four priorities set for the EU JTF in Ireland.
- 18.20** In total, an amount of €173 million has been earmarked (but not necessarily committed) by the Department as follows
- €137 million committed to 174 projects under grant agreements
 - €30 million to be provided to local authorities under a closed funding call in respect of the new fourth priority adopted in March 2026
 - €6 million for projects for which grant agreements are currently under negotiation.
- 18.21** The current allocations to existing projects reflect an overcommitment by the Department of €11 million under Priority 1, offset by uncommitted sums under the other priorities (see Figure 18.4).
- 18.22** The Department stated that a decision to overcommit on the amount allocated under Action 1.1 was made by Fáilte Ireland (as intermediate body) based on its analysis of previous capital grant schemes and on its experience that a proportion of funded projects typically do not progress as expected. The intention was to mitigate against the risk of EU JTF financing not being drawn down in full. The Department stated that Fáilte Ireland would be obliged, if necessary, to honour any commitments in excess of the available EU JTF allocation.
- 18.23** As at the start of August 2026, €51 million had been paid out to beneficiaries by intermediate bodies.

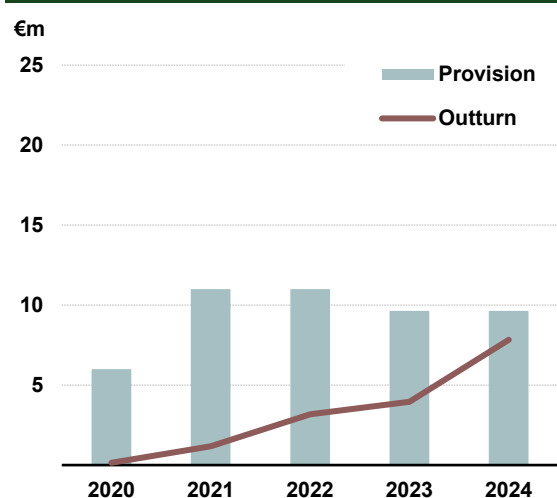
¹¹ Technical assistance, at a rate of 4%, is added to the eligible expenditure in each payment claim submitted.

Figure 18.4 Budgets, commitments and payments, by priority, to end July 2026

Source: Department of Climate, Energy and the Environment

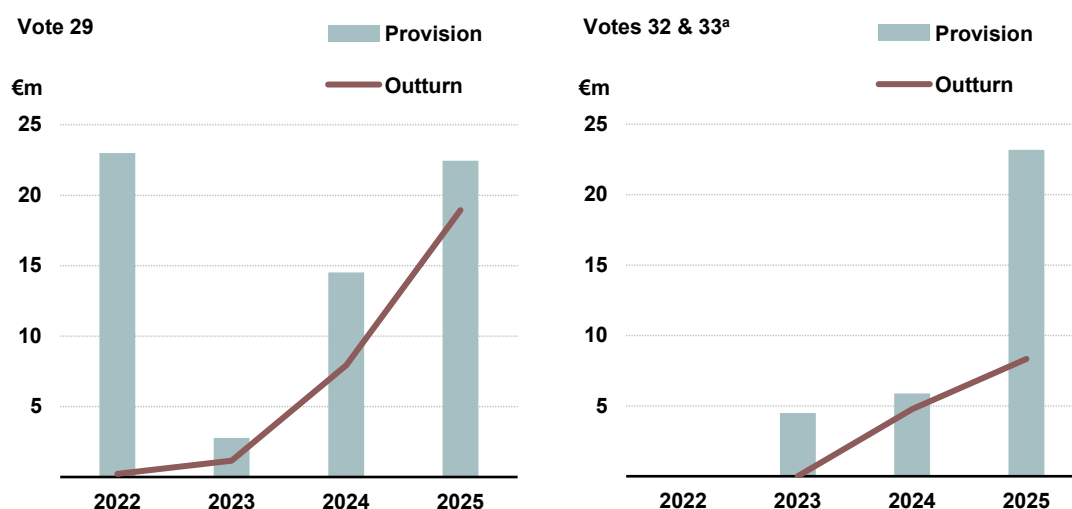
Annual vote outturns

- 18.24** EU JTF expenditure occurs under Vote 29 Climate, Energy and the Environment and in a number of other departmental votes. In 2025, the latter included Vote 32 Enterprise, Tourism and Employment, Vote 31 Transport and Vote 34 Housing, Local Government and Heritage. The transparency of JTF spending varies across votes. In some cases, standalone subheads have been used to identify the expenditure. In other cases, JTF spending has been combined with other voted expenditure.
- 18.25** The national Just Transition Fund (closed in December 2024) was funded entirely through Vote 29 Climate, Energy and the Environment. While the national Just Transition Fund was not subsumed into the EU JTF programme, both programmes were funded through the same subhead within Vote 29. Between 2022 and 2024, expenditure was being incurred on both programmes.
- 18.26** Delays in respect of the national Just Transition Fund resulted in significant underspends on the annual estimate provisions within Vote 29 (see Figure 18.5). The Department stated that the main causes of the annual underspends for the national Just Transition Fund were lower-than-anticipated demand from potential beneficiaries and slower-than-expected drawdown. In the end, a number of projects were unable to deliver on their goals, resulting on an underspend on the overall programme.
- 18.27** Underspends have also occurred within Vote 29 in respect of the EU JTF since it commenced in 2022 (see Figure 18.6).

Figure 18.5 National JTF vote provision and outturn, 2020 to 2024^a

Source: Department of Climate, Energy and the Environment

Note: a An amount of €144,601 paid from the Vote in 2021 was repaid by a project to the Exchequer in 2024.

Figure 18.6 EU JTF provisions and outturns, 2022 to 2025

Source: Department of Climate, Energy and the Environment; Vote 33 appropriation accounts 2023 and 2024; Vote 32 appropriation account 2025

Note: a Expenditure on tourism projects came under Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media in 2023 and 2024, and under Vote 32 Enterprise, Tourism and Employment in 2025.

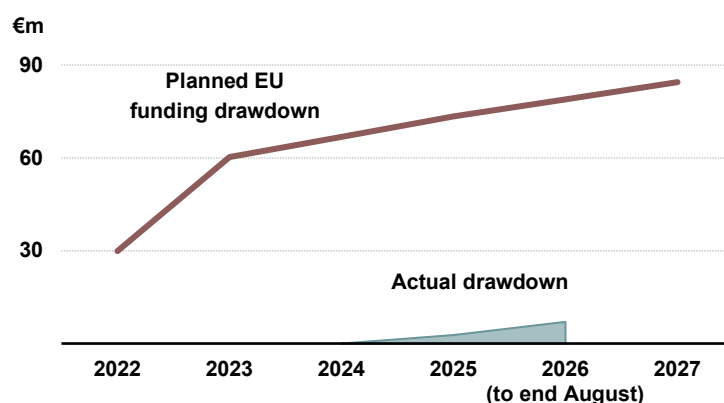
18.28 The Department has attributed the underspend in the first year of the EU JTF (2022) to late completion of the process for approval of Ireland's programme by the European Commission. The Department submitted the programme for approval in November 2022 and received approval in December 2022. The Department has stated that implementation delays for some of the actions have caused additional underspends in subsequent years.

- 18.29** Significant underspends have also occurred on other EU JTF spending votes. For example, in 2025, out of EU JTF funding of €23.2 million available from Vote 32 for tourism projects, expenditure of €8.3 million was incurred (see Figure 18.6). The shortfall of €14.9 million in that case is attributed to the inherent vulnerability of capital projects to delays including planning and procurement timelines, contractor availability and weather-related impacts.

Drawdown of EU funding

- 18.30** At the outset of the programme, forecasts were produced by EMRA in line with the partnership agreement between Ireland and the EU. The European Commission provided a spending profile for Ireland breaking down amounts by year. Based on that profile and through consultation with the intermediate bodies, a more detailed forecast budget was produced by EMRA.
- 18.31** Projections made by EMRA in 2023 anticipated that EU payment applications submitted by Ireland would amount to €16.8 million in 2024 and €42 million in 2025. In the end, no payment applications were submitted by Ireland to the EU in 2024 and eligible expenditure of just under €5.5 million (including technical assistance) was reported in a December 2025 claim. In line with the 50:50 co-funding agreement, an interim amount of just under €2.6 million in respect of the December 2025 claim was received by the Exchequer in February 2026.¹²
- 18.32** In January 2026, EMRA provided projections to the EU indicating that it expects payment applications to be submitted to the value of €37 million by the end of 2026 and another €37 million by the end of 2027. In May and July 2026, the Department submitted payment applications to the EU including eligible expenditure of €2.6 million and €5.9 million respectively. Payments in respect of both claims have been received by the Exchequer. The next payment application is due to be submitted in October 2026. The Department expects the October claim to be significant in drawing down the available 2026 funding.
- 18.33** As of the end of August 2026, the Department had drawn down a total of €7 million of the potential €84.5 million in EU JTF funding available to Ireland.¹³ Drawdown progress is significantly behind the financing plan prepared at the time of programme adoption in 2022 (see Figure 18.7).

Figure 18.7 Actual EU funding drawdown compared to 2022 financing plan



Source: Department of Climate, Energy and the Environment

¹² In accordance with Article 93 of [EU Regulation 2021/1060](#), of June 2021, the amount paid by the Commission represented an interim payment of 95% of the co-financed amount due to Ireland under the EU JTF.

¹³ The total amount received by the Exchequer to end August 2026 is €6.66 million i.e. 95% of the co-financed amount due.

Future funding commitments

- 18.34** Five times a year, EMRA submits projections to the European Commission of progress towards full drawdown of the funding available to Ireland.
- 18.35** As EU JTF spending and operational guidelines are governed by the 2021 – 2027 multiannual financial framework, the entire budget must be spent, claimed and verified by the end of 2029. Certain interim deadlines also apply, whereby a portion of the funding must be claimed to avoid decommitment by the EU.
- 18.36** In EU financial programming, the ‘n+3’ rule requires that funds allocated to a particular programme for a specific year (n) must be drawn down by the end of the third year (n+3) after the year of allocation. If the funds remain unused, the European Commission will automatically decommit that portion of the budget. The rule is amended to n+2 for the final programme year (i.e. 2027 for the EU JTF).
- 18.37** To avoid any decommitment of EU funding at the end of 2026, the Department will need to draw down a further €25.3 million before the end of this year (see Figure 18.8). As of July 2026, the Department and EMRA are projecting that total drawdown applications of €35 million (based on eligible expenditure of €70 million) will be submitted to the EU for 2026.
- 18.38** EMRA has identified potential risks to full drawdown of the available EU funds including
- underspend or non-achievement of targets by selected operations due to conclude in 2026, leading to the programme potentially falling short of the n+3 spending threshold for that year
 - lower-than-anticipated demand for funding under Action 4.1 of the programme.

Figure 18.8 Decommitment thresholds for EU JTF, 2025 – 2029^{a,b}

Year	Cumulative expenditure threshold	EU co-financed amount	Amount drawn down ^c	Balance to drawdown to avoid decommitment
	€m	€m	€m	€m
2025	4.8	2.4	2.7	—
2026	64.7	32.3	7.0	25.3
2027	77.7	38.9	7.0	31.9
2028	91.0	45.5	7.0	38.5
2029/close	169.0	84.5	7.0	77.5

Source: Department of Climate, Energy and the Environment

- Notes:
- a Some figures may not tot due to rounding.
 - b All figures in the table reflect technical assistance at 4% which is added to each payment application.
 - c For 2026 and subsequent years, the amount shown as drawn down to date is the amount that had been drawn down at the end of August 2026.

18.39 EMRA and the Department have stated that they consider the risk that available EU funds will not be drawn down in full to be low due to safeguards and contingencies implemented. The actions taken include

- removing two non-performing actions from the original programme in 2026 and reallocating their budgets to the new fourth priority, focussing on the climate transition and resilience of the EU JTF territory
- availing of the 'finance not linked to cost' reimbursement method prescribed by the Commission, whereby payments are released based on the completion of pre-defined work rather than reimbursing actual expenditure¹⁴
- overcommitting funds, where practical, to certain actions
- maintaining a reserve list of projects, for some actions, that funding could be diverted to, if necessary.

18.40 To combat the risk of non-drawdown of funds and to accelerate the submission of claims, EMRA

- closely monitors expenditure, claims and the rate of processing finances
- reviews the risk-based management and verification approach to free resources from checking lower-risk payments
- designs and implements accelerated and simplified drawdown mechanisms to reduce administrative burden and costs for beneficiaries
- assists intermediate bodies with identifying where contract extensions are viable, and for what volume of finances to encourage expenditure and claims wherever possible
- explores avenues to increase resourcing via recruitment, third-party supports and/or secondment.

Examination team site visits

18.41 As part of this examination, the team visited a sample of funded projects. The main aims of the site visits were to

- confirm how the system operates in practice
- talk to beneficiaries about their experience with the fund
- validate that funding received has been used for the intended purpose.

18.42 The examination team visited three project sites in Kildare, three in Laois and one in Roscommon. In all cases

- signed funding agreements specifying the maximum funding allocated and funding terms and conditions were made available to the team
- project locations matched signed funding agreements
- activities carried out on project sites matched project funding plans.

For all but one project, relevant signage relating to the project funding was on display and visible to the public.¹⁵

¹⁴ The 'finance not linked to cost' model is prescribed under Article 95 of [EU Regulation 2021/1060](#), of June 2021

¹⁵ EU JTF co-financed beneficiaries must display a plaque or other signage to inform stakeholders and the public of the EU JTF support.

Programme progress

- 18.43** There are no specific impact measures or indicators for EU JTF actions set under any of the relevant Votes in the annual estimates process. In 2024, the ‘number of projects supported’ under the JTF was adopted as an ‘output’ measure for Vote 29 Climate, Energy and the Environment.¹⁶ The Department has reported that the project support target set for 2024 was not achieved.¹⁷
- 18.44** The overarching objective for the EU JTF, as set out in the territorial programme for Ireland adopted in December 2022, is to
- “... enable regions and people to address the social, employment, economic and environmental impacts of the transition towards the Union’s 2030 targets for energy and climate and a climate-neutral economy of the Union by 2050, based on the Paris Agreement”.*¹⁸
- 18.45** The EU Commission provided a list of common metrics from which the EU JTF indicators could be selected. Where an indicator was not perfectly aligned with the EU JTF, the Department and EMRA had the option to design individual targets. All programme targets were designed through consultation with the European Commission, the Department, EMRA and the intermediate bodies.
- 18.46** The 2022 EU JTF programme for Ireland listed a number of output and result indicators for each of the three priority areas for investment identified in Ireland’s Territorial Just Transition Plan. For the output indicators, an interim or milestone target was set, to be achieved by 2024, as well as a final target for 2029. For the result indicators, a 2022 baseline value was provided, and a target was set for 2029.

Mid-term review of EU JTF

- 18.47** An assessment of the EU JTF programme in Ireland, carried out by the Department and EMRA under the mid-term review process, was adopted by the programme monitoring committee in December 2025.¹⁹
- 18.48** The mid-term review stated that “progress against key indicators has been generally positive, with some 2024 milestones exceeded but some others being behind schedule”.
- 18.49** Overall, the review found that significant progress had been made to date in programme implementation and that most actions were performing well and hitting milestones. However, it noted that due to significant implementation challenges encountered, Actions 2.2 and 3.3 were no longer feasible in the timeframe of the EU JTF. Those actions were formally removed from the programme in March 2026, and their budgets reallocated to a new Action 4.1.
- 18.50** The amended EU JTF programme for Ireland adopted in March 2026 listed output and result indicators and targets for 2029 for the new fourth priority.²⁰ It also revised the targets for some of the other indicators to reflect the removal of Actions 2.2 and 3.3 from the programme.
- 18.51** Annex 18A sets out the progress to end 2025 against the indicators set for each priority. Progress is measured against programme targets for 2024 and 2029. The table also includes EMRA commentary on progress to date in relation to each indicator.

¹⁶ The measure covered both the national Just Transition Fund and EU JTF projects in 2024. Since 2025, the measure relates exclusively to EU JTF projects.

¹⁷ [Revised Estimates for Public Services 2026](#) (see Vote 29).

¹⁸ [EU Just Transition Fund Programme 2021 – 27](#), adopted December 2022.

¹⁹ [EU Just Transition Fund 2021 – 2027. Mid Term Review](#), December 2025.

²⁰ [Amended EU Just Transition Fund Programme](#), adopted March 2026.

18.52 There are a number of issues with the performance measures and targets applied for the programme (see Annex 18A).

- Some of the metrics described as 'output indicators' are measures of activity rather than of output e.g. 'number of enterprises supported' under Priority 1 and 'surface area of rehabilitated land supported' under Priorities 2 and 4.
- Some of the targets for 2029 do not appear to have been sufficiently challenging as they were reported to have already been exceeded by the end of 2025 e.g. 'jobs created in supported entities' under Priority 1 and 'rehabilitated land used for green areas, etc.' under Priority 2.
- The targets for 2029 for 'number of enterprises supported' and 'jobs created in supported entities' under Priority 1 were substantially scaled back as part of the March 2026 programme amendment.
- The target for 2029 for 'population covered by local or regional economic strategies supported' under Priority 1 was increased as part of the March 2026 programme amendment but had already been achieved by the end of 2025.

18.53 In response to the above findings, the Department stated that the programme was originally designed effectively to be complete at the end of 2026 and that the targets need to be viewed in that context. It further stated that the targets for some indicators under Priority 1 were reduced as part of the mid-term review process to reflect a funding reallocation within that priority. It noted that the targets for some other Priority 1 indicators were increased to reflect the revised mix of activities.

Conclusions

18.54 The Just Transition Fund (JTF) programme in Ireland aims to avail of significant EU funding to assist communities in the Midlands region most negatively affected by the transition away from peat production and electricity generation from peat. €84.5 million is available from the EU in the budgeting period 2021 to 2027, to be matched with a further €84.5 million from the Exchequer.

Performance targets

18.55 The Department submitted a detailed JTF programme for Ireland to the European Commission in November 2022. This was adopted by the European Commission in December 2022.

18.56 The approved programme identified three priority areas, with three actions specified for each. Within the overall programme budget of €169 million, funding was allocated to each priority and action, and performance measures in relation to each priority with targets for delivery by end 2024 and end 2029 were included.

18.57 Following a mid-term review in 2025, two of the nine original actions, each with a budget of €15 million, encountered significant implementation challenges and were removed from the programme in March 2026. These resulted in the dropping of targets in relation to

- 10,000 hectares of land to be rehabilitated to support the protection and restoration of biodiversity and ecosystems, reduce greenhouse gas emissions and/or improve hydrological status
- the deployment of 60 public electric vehicle chargers that would each be used for a target 438 hours in a year i.e. 5% of active time per annum.

The programme amendment reallocated the available €30 million to a new fourth priority area.

Funding flows

18.58 The list of intermediate bodies appointed to oversee implementation of individual actions under the JTF programme includes Fáilte Ireland, Pobal, the Department of Transport and the Department of Agriculture, Food and the Marine. Because the programme is partly funded from the Exchequer, funding allocations are included in the relevant departments' annual Vote estimates and then paid on to their respective aegis bodies.

18.59 Overall, the funding picture is complex and diffused, with several vote accounts referencing JTF funding but no comprehensive account of the aggregate programme spend to date or the amount drawn down from the EU is presented. As a result, there is a lack of transparency about the progress of the programme.

18.60 On this point, the Department stated that the accounting function monitors and records all payment claims submitted to the European Commission and tracks the total funds received.

Expenditure to date

18.61 Significant allocations have been included within Vote 29 Climate, Energy and the Environment since the establishment of the national JTF in 2020. There have been repeated failures to utilise the funds provided due to implementation delays on the national JTF and subsequently on the EU JTF. Underspends have also occurred on other JTF spending votes since 2023.

18.62 As of August 2026

- €51 million had been paid to programme beneficiaries
- €14 million in eligible expenditure (including 4% technical assistance) had been reported in payment applications submitted to the European Commission
- €7 million in EU funding had been drawn down.²¹

²¹ The Exchequer had received 95% (i.e. €6.66 million) of this amount in interim payments from the Commission.

18.63 The level of EU funding drawn down to date is well behind projections made by EMRA in 2023 which had anticipated that almost €59 million would be claimed by the end of 2025.

- 18.64** The Department will need to draw down a further €25.3 million in EU funding by the end of 2026 to avoid an automatic decommitment of funding, under the 'n+3 rule'. Achieving this will require a significant acceleration on the rate of drawdown. Notwithstanding that, both the Department and EMRA remain confident that the €84.5 million EU funds available for JTF in Ireland will be drawn down in full.

Annex 18A Progress reported against JTF indicators, as at end 2025

Priority	Indicator [Type: Output/Result]	Measurement unit	Baseline ^a	Milestone target (2024)	Outturn (end 2025)	Original target (2029) ^b	Revised target (2029) ^b	Progress to revised 2029 target	Managing authority comment
JTF1 Generating employment for former peat communities by investing in the diversification of the local economy [Budget €87 m]	Number of enterprises supported (of which: micro, small, medium, large) [Output]	Enterprises	n/a	58	122	453	284	43%	On track to reach revised 2029 target.
	Enterprises cooperating with research organisations [Output]	Enterprises	n/a	8	12	16	Not revised	75%	On track to reach 2029 target.
	Local and regional economic strategies supported [Output]	Strategies supported	n/a	1	9	5	8	113%	Exceeded revised 2029 target.
	Jobs created in supported entities [Result]	Annual FTEs	—	n/a	161.50	109.25	62.50	258%	Exceeded revised 2029 target.
	SMEs introducing product or process innovation [Result]	Enterprises	—	n/a	117	266	Not revised	44%	On track, likely to reach 2029 target.
	SMEs introducing marketing or organisational innovation [Result]	Enterprises	—	n/a	10	16	Not revised	63%	On track, likely to reach 2029 target.
	Population covered by local or regional economic strategies supported [Result]	Number of inhabitants	—	n/a	553,337	292,301	553,337	100%	Achieved revised 2029 target.
JTF2 Supporting the restoration and rehabilitation of degraded peatlands and regeneration and repurposing of industrial heritage assets [Budget €42 m]	Surface area of rehabilitated land supported [Output]	Hectares	n/a	1,506	2,510	12,530	2,530	99%	Target reduced by 10,000 hectares to reflect the removal of Action 2.2. On track to reach revised 2029 target.
	Rehabilitated land used for green areas, social housing, economic or other uses [Result]	Hectares	—	n/a	1,067	130	Not revised	821%	Exceeded revised 2029 target. However, the National Parks and Wildlife Service (NPWS) does not expect all sites to proceed/complete.
	Rehabilitated land used to support the protection and restoration of biodiversity and ecosystems, reduce greenhouse gas emissions and/or improve hydrological status [Result]	Hectares	—	n/a	7,471	12,400	2,400	311%	Target reduced by 10,000 hectares to reflect the removal of Action 2.2. Exceeded revised 2029 target. However, the NPWS does not expect all sites to proceed.

Priority	Indicator [Type: Output/Result]	Measurement unit	Baseline ^a	Milestone target (2024)	Outturn (end 2025)	Original target (2029) ^b	Revised target (2029) ^b	Progress to revised 2029 target	Managing authority comment
JTF3 Providing former peat communities with smart and sustainable mobility options to enable them to benefit directly from the green transition [Budget €3 m]	Enterprises supported (of which: micro, small, medium, large) [Output]	Enterprises	n/a	12	12	12	Not revised	100%	Achieved 2029 target.
	Capacity of environmentally friendly rolling stock for collective public transport [Output]	Passengers	n/a	0	0	95	Not revised	0%	Target likely to be met, awaiting installation of bus routes.
	Alternative fuels infrastructure (refuelling/recharging points) [Output]	Refuelling/recharging points	n/a	16	2	62	2	100%	Both chargers installed relate to Action 3.1. Action 3.3 removed from programme — original target will not be met.
	SMEs introducing product or process innovation [Result]	Enterprises	—	n/a	2	4	Not revised	50%	Target unlikely to be met due to infrastructure constraints.
	Estimated greenhouse gas emissions [Result]	Tonnes CO ₂ equivalent per year	91.1	91.1	63.6	63.6	Not revised	100%	On track to reach 2029 target. Final result will depend on the bus size and model.
	Annual active usage time of newly installed EV charging points [Result]	Hours per year	—	n/a	n/a	438	n/a	n/a	Action 3.3 removed from programme — original target will not be met.
JTF4 Enabling a resilient and sustainable climate transition of the territory [Budget €30 m]	Public buildings with improved energy performance [Output]	Square metres	n/a	n/a	n/a	n/a	3,720	New	Action commenced in 2026.
	Surface area of rehabilitated land supported [Output]	Hectares	n/a	n/a	n/a	n/a	12	New	Action commenced in 2026.
	National and sub-national strategies addressing climate change adaptation [Output]	Strategies	n/a	n/a	n/a	n/a	6	New	Action underway with expressions of interest closed in March 2026.
	Annual primary energy consumption (of which: affordable and sustainable dwellings, public buildings, enterprises, other) [Result]	MWh/year	1,674	n/a	n/a	n/a	372	New	Action commenced in 2026.
	Estimated greenhouse gas emissions [Result]	Tonnes CO ₂ equivalent per year	378.8	n/a	n/a	n/a	84.9	New	Action commenced in 2026.
	Rehabilitated land used for green areas, social housing, economic or other uses [Result]	Hectares	—	n/a	n/a	n/a	12	New	Action commenced in 2026.

Source: [EU Just Transition Fund Programme 2021 – 27](#), adopted December 2022; [Amended EU Just Transition Fund Programme](#), adopted March 2026; EMRA

Notes: a For Priorities 1 – 3, the reference year for the baseline values is 2022. For Priority 4, the reference year is 2023 for two indicators and 2024 for the other one.

b The original target for each milestone is from the programme adopted in December 2022 and the revised target is from the amended programme adopted in March 2026.