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NATURE LIFE

Nature Restoration & CAP Complementarity

Proposal for nature restoration mechanism



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EXECUTIVE SUMMARY

The European Commission's proposed Common Agricultural Policy (CAP) for 2028-2034 provides a significant but limited toolkit for nature restoration on farmland. While the new Degressive Area-Based Income Support (DABIS) scheme, agri-environmental and climate actions, and associated instruments create important entry points for biodiversity and habitat management, other structures may be required to fully address the scale and capital intensity of Ireland's peatland and wider species and habitat restoration challenge.

This proposal sets out a framework for studying how a new, predominantly state-funded approach, administered by an entity/Department other than the Department of Agriculture, Food and the Marine (DAFM), could provide genuine additionality to CAP-funded actions delivering what the CAP was not necessarily designed to do, without duplicating or displacing what the CAP does well.

The proposed research is grounded on an initial assessment of CAP as a tool to facilitate peatland restoration, which identifies key structural weaknesses in the farmer-as-beneficiary model for large-scale capital restoration works, and draws directly on the architecture of the CAP 2028-2034 legislative proposal and the DABIS framework.

Core study focus:

How should a new framework to support nature restoration and conservation be designed, structured, and administered to provide genuine additionality and complementarity to the Common Agricultural Policy 2028-2034, and other relevant national funding streams, while ensuring seamless delivery for farmers and public and private landowners whilst safeguarding public and European funding accountability.



1 Context and Rationale

1.1 The CAP 2028-2034 Framework

The proposed CAP Regulation (COM (2025) 560 final) restructures European Union agricultural support under the National and Regional Partnership Fund (NRPF), with at least EUR 293.7 billion ring-fenced for income support. Within this framework, several instruments are directly relevant to nature conservation and restoration:

- Support for disadvantages resulting from certain mandatory requirements, e.g. Natura 2000 under Article 9.
- Agri-environmental and climate actions (Article 10) provide incentives for voluntary management commitments and transition towards resilient production systems, including organic farming and extensification.
- DABIS (Article 6) introduces degressive, capped area-based payments targeting active farmers, with Member States obliged to increase support for young farmers and given flexibility to target women, small farms, mixed farms, and farms in areas with natural constraints.
- Farm stewardship (Article 3) replaces the previous conditionality framework with a simplified set of statutory management requirements and Member State-defined protective practices focused on soil protection, water quality, and carbon-rich habitats.
- Support for investments (Article 13) allows capital support for productive and nonproductive investments, including infrastructure for climate and water resilience.
- LEADER and cooperation (Articles 18-19) provide mechanisms for local action and innovation partnerships.

However, the CAP is not designed to deliver large-scale nature restoration works. The traditional farmer-as-beneficiary payment creates cash flow barriers, technical complexities, and payment capping restrictions. Together, these structural rules limit the CAP's ability to address the true scale of Ireland's nature restoration deficit.

1.2 The Scale of the Nature Restoration Challenge

Ireland's Article 17 reporting under the Habitats Directive highlights Bad/Inadequate status across a range of habitats in Ireland. Focusing on the peatland context presented in the Article 17 report, blanket bog — covering approximately 376,811ha of farmed land — is assessed as bad and deteriorating, with an estimated 200,000ha not in good condition. The cost of peatland restoration ranges from €1,000 to €10,000 per hectare, implying a national restoration bill potentially exceeding €500 million for blanket bog alone, and considerably more when wet heath, dry heath, and other farmed Annex I habitats are included.

In a peatland context, Scotland's Peatland Action programme has restored 90,000ha since inception and plans to spend €21 million annually across approximately 75 projects, providing a useful comparator. The Irish context differs significantly with more holdings, smaller average farm size, and a tradition of farmer-led CAP delivery, making direct transposition inappropriate.

Nonetheless, the ‘Scottish model’ offers important lessons in payment mechanism design. It can also be looked at in terms of a delivery mechanism for habitats and species outside of peatlands.

1.3 The Structural Gap

Preparatory work identifies a fundamental mismatch between the CAP's farmer-as-beneficiary model and the requirements of large-scale and landscape-level peatland restoration capital works.

Key points include:

- **Technical complexity:** Hydrologically integrated restoration across multiple holdings requires specialist contractors, not individual farmers acting as project managers.
- **Cashflow:** Large capital outlays (potentially tens of thousands of euros per holding) with payment in arrears create prohibitive financial risks for farming families.
- **Payment capping:** Even where CAP landscape actions exist, the low payment rates relative to high restoration costs make the farmer-as-beneficiary route economically irrational for many farmers.
- **Cross-boundary coordination:** Blanket bog restoration requires hydrological coherence across property boundaries — a challenge compounded on commonages.
- **Competing incentives:** In ACRES Co-operation Project, farmers rationally select lower-risk, labour-intensive actions over high-cost contractor-dependent restoration jobs.

Timescale in terms of the current 5-7 year contracts can also lead to uncertainty for the farmer. Planning and delivery of large-scale restoration takes time and may span multiple CAP-cycles, with potential implications for coherence.

These gaps point to the need for a complementary, non-CAP financial mechanism for nature restoration - — that operates alongside, and is complementary with, the CAP but addresses what the CAP structurally cannot. The overarching fund and associated requirements are referred to herein as the Nature Restoration Framework (NRF)

2 Proposed Study Objectives

The proposed research has five primary objectives, each generating evidence to inform policy design:

1. Map the **additionality space**: Identify, with precision, which restoration actions and outcomes the CAP 2028-2034 cannot or will not deliver, and which should therefore be the remit of a NRF.
2. Design a **fund architecture complementary to CAP**: Develop and evaluate alternative structural models for the NRF, covering legal basis, fund governance, eligibility criteria, payment mechanisms, and relationship with CAP delivery systems.
3. Identify **roles and responsibilities**: Clarity how responsibilities should be allocated between the NRF-administering body/institution, DAFM, local delivery bodies, landowners, and contractors — including in relation to oversight, quality assurance and accountability.



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4. Address **implementation mechanics**: Examine how key operational challenges — cashflow, timing, data management, monitoring, reporting, double-funding prevention, and audit-should be managed in practice.
5. Test feasibility: Pilot the proposed model, or key elements of it, in a defined geographic area to generate learning before national rollout.

3 Research Questions

3.1 Additionality, Complementarity and Concurrent funding

The concept of additionality is central to the design of any complementary public fund operating alongside EU structural funds. In this context, additionality means that NRF resources must fund outcomes that would not be achieved through the CAP.

Additionality and Complementarity

- What specific restoration actions (e.g. drain blocking, peat bank reprofiling, geotextile application, stock exclusion infrastructure, invasive species control) fall outside the practical scope of CAP-funded measures, and why?
- Where CAP instruments such as ACRES CP landscape actions or agri-environmental commitments can in principle fund certain actions, what is the evidence that they will do so at sufficient scale, quality, or speed?
- How should the boundary between CAP-eligible and NRF-eligible actions be defined in policy terms, and at what level of specificity — by action type, habitat type, geographic area, or some combination?
- How does the shift from eco-schemes and agri-environment-climate measures to a unified agri-environmental and climate actions framework under the 2028-2034 CAP affect the landscape of available support and the resulting additionality gap?
- What role should the NRF play in supporting ongoing management (e.g. adjusted grazing regimes, off-wintering, fire risk management) versus one-off capital works? Is there a risk that the NRF supersedes farmer management payments that should remain within the CAP (e.g. related to GAEC and SMRs) and if so, how can this be avoided?
- How does additionality interact with the CAP's DABIS degressivity and capping rules? Could funds released by capping be redirected, through NRP Plan design, to agri-environmental actions that complement NRF capital works?
- How to ensure coordination, complementarity and coherence between what both CAP and NRF seek to achieve for the natural environment.

Concurrent Funding

- What definition and procedure safeguards are needed to ensure that the same action or area is not funded simultaneously or sequentially by both the NRF and a CAP instrument?
- How should the boundary be drawn between NRF-funded capital works and CAP-funded ongoing management on the same parcel in terms of eligibility rules, payment conditions, and farm-level record keeping?





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- What cross-departmental data-sharing arrangements are needed to support concurrent-funding checks, and are these compatible with data protection law?
- How should the distinction between NRF-funded restoration and CAP-funded maintenance of restored habitat be managed once capital works are complete?
- Does the proposed CAP data governance framework (Article 21 of the CAP Regulation, requiring a designated national authority for interoperability of CAP information systems) offer a vehicle for this cross-fund data linkage?

3.2 Fund Structure and Governance

- What is the appropriate legal and institutional vehicle for the NRF — a standalone statutory fund, a vote-funded grant scheme, a partnership with existing environmental bodies, or some hybrid?
- Should the NRF operate at national level, regional level, or through a project-by-project approach? What are the implications of each for administrative efficiency, local knowledge, and accountability?
- What eligibility conditions should apply to beneficiaries — and should the beneficiary be the landowner/farmer/land manager, the contractor, a local body, or the State acting directly through procurement?
- How can the NRF interact coherently with private finance, carbon credits, biodiversity net gain payments, private philanthropic funding, green bonds, etc. - without compromising additionality or public accountability?
- What lessons can Scotland's Peatland Action programme offer for fund structure, particularly regarding direct contracting by the State, the use of standard costs, the role of independent restoration plan designers, and the development of a skilled contractor base?
- What risk-sharing model is appropriate between the State and delivery partners, and how should financial penalties and performance incentives be structured?

3.3 Roles and Responsibilities

How should responsibilities be allocated between the NRF-administering bodies or departments), DAFM, and any shared delivery infrastructure?

- What is the minimum level of NRF-DAFM integration required to ensure seamless delivery for farmers and to prevent gaps and overlaps in the suite of support available? Who is responsible for ensuring that integration occurs in practice?
- What role should NPWS play — strategic oversight, site-level technical advice, quality assurance, or direct project management — and what capacity is required within NPWS to service these?
- Could a shared field delivery team serve both NRF and CAP objectives simultaneously? This approach could mirror existing frameworks like the Natura Communities initiative, or the ASSAP and LAWPRO Catchment Teams used for water quality. Identifying the legal and institutional barriers to this joint delivery model is a key research priority



- How should consent, cooperation, and engagement with land managers and landowners be managed should lead on communication and advisory tasks?
- What is the appropriate role for local action groups, NGOs, and land management advisors in the delivery chain?

3.4 Timing, Cashflow, and Payment Mechanics

- The study will evaluate whether advance, instalment, or arrears-based payment schedules are most viable. The selected model must simultaneously satisfy State financial management rules, contractor cash flow requirements, delivery incentives, and public audit standards.
- Is the Peatland Action model (frequent claims verified by field staff with 10-day payment turnaround, supported by due diligence-based advance payments for cash-constrained applicants) replicable within Irish public expenditure rules?
- What role could standard costs (per hectare of restoration planning, per metre of drain blocked, etc) play in reducing transaction costs, removing the need for individual tendering, and improving speed of delivery?
- How should multi-annual restoration works be contracted and funded—via annual grant approvals, multi-year contracts, or alternative rolling mechanisms? Specifically, what role can the Natura Communities initiative play as a vehicle for coordinating and securing these multi-annual commitments?
- What cash flow support mechanisms are available for smaller contractors and community-based bodies who may be unable to pre-finance works and how could this be managed?

3.5 Monitoring, Reporting, and Oversight

- What monitoring and evaluation framework should apply to the NRF, and how should it interface with: (a) CAP performance monitoring under the NRPF Performance Regulation; (b) Ireland's Habitats Directive Article 17 reporting obligations; (c) Nature Restoration Law targets?
- What baseline data and condition assessment tools are needed, and at what spatial resolution?
- How should outcome verification be structured, e.g. remote sensing, site visits, results-based scoring, or some combination? How frequently should this be undertaken?
- What are the appropriate audit arrangements for NRF funding — and how can proportionate audit avoid the duplication of field checks already carried out for CAP purposes, e.g. ACRES scoring?
- What reporting requirements should apply to NRF beneficiaries/contractors, and how can these be minimised while maintaining accountability?

4 Proposed Study Design

4.1 Overview of Approach

The proposed research adopts a mixed-methods, policy design approach combining documentary analysis, expert consultation, comparative case study, and pilot evaluation. It is structured in three phases, with findings from each phase informing the next. The research is designed to be actionable: its outputs are policy-ready recommendations, draft scheme design documents, and implementation-ready frameworks.

4.2 Phase 1 — Mapping the Policy and Institutional Landscape (Months 1-2)

4.2.1 Legal and Policy Analysis

A systematic analysis of the relevant legal and policy framework, including:

- The CAP 2028-2034 Regulation (COM (2025) 560 final) and accompanying DABIS explanatory document, with particular attention to Articles 3 (farm stewardship), 4 (environment and climate priority areas), 6 (DABIS), 10 (agri-environmental and climate actions), and 21 (data governance).
- Ireland's current CAP Strategic Plan (2023-2027) and ACRES CP scheme rules, with focus on landscape action eligibility, payment rates, and capping arrangements.
- The Nature Restoration Law (EU) 2024/1991 and Ireland's associated national restoration plan obligations.
- Ireland's Article 17 Habitats Directive reporting for priority habitats and species, including condition assessments and area estimates.
- The NRPF Regulation and Performance Regulation proposals, particularly regarding monitoring frameworks and additionality requirements.
- The Scottish Government's Peatland Action programme documentation, including payment mechanics, standard costs, contractor development, and annual review data and whether this model would work outside of just peatlands.
- Relevant Irish State financial management rules (Public Spending Code, Government Accounting Standards) affecting payment in advance of need.

4.2.2 Stakeholder Mapping

Identification and characterisation of all institutional actors in the NRF-CAP delivery landscape, including: DAFM, NPWS, DHLGH, local authorities, Teagasc, ASSAP/Catchment Teams, LAWPRO, relevant NGOs, commonage committees, farmer representative bodies, specialist restoration contractors, academic institutions, and private agents. For each, assess current role, relevant expertise, capacity constraints, and interest in NRF delivery. This should include recommendation from the work of the Independent Advisory Committee (IAC) on Nature Restoration.

4.3 Phase 2 - Expert Consultation and Comparative Analysis (Months 1-6)

4.3.1 Semi-Structured Interviews

Approximately 30-40 interviews with: senior officials in DAFM, DHLGH, NPWS, and the Department of Public Expenditure; CAP scheme administrators and field staff (CP teams); NatureScot Peatland

Action programme staff; specialist peatland restoration contractors (Ireland and Scotland); ACRES CP advisors and CP team members: representatives of farmer organisations and agricultural advisors; academic experts in land management, EU funding law, and environmental governance; and legal advisors with expertise in EU State aid and public procurement.

4.3.2 Comparative Case Study: Scotland's Peatland Action

An in-depth case study of Peatland Action, addressing: institutional architecture and governance; payment mechanism design and evolution; contractor development, standard costs methodology; integration and coherence/complementarity with broader agri-environment policy; additionality safeguards; monitoring and verification; and lessons applicable and not applicable to the Irish context given differences in land tenure, farm size, and CAP tradition. This exercise should also assess the application of the Peatland Action model to deliver restoration on habitats outside of peatland. This exercise should identify comparators elsewhere in the EU.

4.3.3 Stakeholder Workshops

Two facilitated workshops: (1) with DAFM, NPWS, and DHLGH officials to map institutional interests, identify integration opportunities, and surface potential objections; (2) with farmers, advisors, and contractors to test design options against on-the-ground feasibility.

4.4 Phase 3 — Model Development and Piloting (Months 6-12)

4.4.1 Development of Alternative Design Models

Based on Phase 1 and 2 findings, develop three contrasting NRF design models reflecting different choices on: beneficiary model (State-direct procurement, farmer-as-applicant, intermediary body); geographic scope (national, county-based, SAC/SPA/NHA-focused); habitat scope (all farmed Annex I habitats); payment mechanism (standard costs vs. tendered costs; in-arrears vs. advance payments); and institutional home (NPWS, DHLGH, new agency, shared delivery). Each model to be assessed against a common evaluation framework covering additionality, administrative feasibility, farmer experience, audit compliance, coherence, data collection, reporting and value for money.

4.4.2 Pilot Design and Implementation

Design and implement a bounded pilot evaluation in 2-3 counties, focusing on (1) commonage areas with significant blanket bog, to test key elements of the preferred model, and (2) a select other non-peatland habitat type. Pilot to include: an evaluation of a sample of restoration capital works contracted directly by the State (e.g. under LIFE IP Wild Atlantic Nature); a hypothetical or real-world parallel set of CAP agri-environmental commitments for complementary grazing management; and a structured assessment of integration, cashflow, monitoring, coherence and double-funding management in practice.

4.4.3 Evaluation and Learning

A formal process evaluation of the pilot, capturing what worked and what did not; how farmers and contractors experienced the process; where gaps or overlaps with CAP arose; whether cashflow arrangements were workable; and what monitoring data was captured and at what cost.



5 Key Design Parameters to be Investigated

Table 1. Summary of primary research design parameters, the core options to be evaluated, and the key evidence sources.

Design Parameter	Options to Evaluate	Primary Evidence Source
Beneficiary model	State direct procurement vs. farmer-as-applicant vs Intermediary body	Peatland Action structure; procurement law analysis
Additionality boundary	Action-type definition vs. habitat-type definition vs. geographic zoning	CAP Regulation Articles 4, 9, 10, 21; ACRES CP rules; Article 17 condition data
Payment mechanism	Standard costs vs. tendered costs; in-arrears vs advance payment with receipts	Peatland Action model; Public Spending Code; contractor consultations
Cashflow support	Payment plan with due diligence: bridging finance; direct State procurement	Peatland Action; Irish credit market analysis; SME contractor survey
Monitoring approach	Remote sensing; results-based scoring; field verification by programme staff	CAP performance framework; Nature Restoration Law monitoring provisions
Concurrent-funding prevention	Ex-ante eligibility mapping; cross-database checks; single-point application	CAP data governance (Art, 21); DAFM systems review; legal advice
Institutional home	NPWS / DHLGH; new dedicated agency/body; shared delivery with DAFM	Stakeholder interviews; institutional capacity assessment
Integration with CAP	Joint advisory service; co-located field teams; shared IT systems; formal MOU	ASSAP model; LAWPRO Catchment Teams; Natura Communities; EU LIFE & EIP teams, DAFM consultation
Geographic scope	National; county-based; SAC-focused; commonage-priority	Habitat condition data; restoration cost estimates; administrative capacity



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Timing	NRF leads, CAP follows, simultaneous: phased by restoration stage	Peatland Action sequencing: CAP programme cycle; Nature Restoration Law
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6 Proposed Additionality Framework

A clear operational definition of additionality is a key principle of a lawful and effective NRF. The research will develop and test a multi-layered additionality framework with three components:

6.1 Financial Additionality

NRF funds must not substitute for expenditure that would otherwise occur under the CAP. This requires: (a) a clear mapping of the CAP funding envelope available for each action type and habitat, drawing on NRP Plan commitments; (b) a demonstration, updated annually, that NRF-funded actions are not eligible for or receiving equivalent CAP payment; and (c) ring-fencing rules preventing NF resources from reducing the national ambition for agri-environmental spend under the CAP.

6.2 Outcome Additionality

NRF investment should achieve ecological outcomes that would not have been achieved through the CAP alone - not merely fund the same actions through a different route. The research will develop indicators for outcome additionality, linked to Article 17 condition reporting and the Nature Restoration Law monitoring framework. This may include: additional hectares of habitat in improved condition; rate of improvement in peatland hydrology; reduction in area of bare peat; increase in species-rich grassland extent.

6.3 Temporal Additionality

Given the urgency of Ireland's restoration obligations under the Nature Restoration Law, the NRF should accelerate delivery beyond what the CAP's annual programme cycle and administrative

Key additionality principle

The research will test whether the following operational rule is workable: NRF funds extensive capital restoration works (e.g. drain blocking, peat bank reprofiling, geotextile works, stock exclusion infrastructure) and any associated prescriptive management or long-term commitments that are less likely to be delivered at scale through the farmer-as-beneficiary model. CAP funds ongoing management, results-based area payments, advisory services, and knowledge exchange. The two streams are linked at farm level through a single farm plan but administered separately with a formal information-sharing and MRV protocol.





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constraints permit. The research will examine whether a non-CAP fund can be designed to move faster — contracting works within months rather than years — and what governance arrangements are needed to enable this.





7 Institutional Design Considerations

7.1 The Integration Challenge

Preparatory work identifies the integration challenge as the central unsolved issue: which, in practice, ensures that NRF capital works and CAP ongoing management are coherent, non-overlapping, and mutually reinforcing at field level? The study will develop specific protocol proposals for how this integration function should be resourced, where it should sit institutionally, and how its performance should be monitored.

7.2 Candidate Integration Models

Three candidate models will be evaluated:

- The ASSAP/ LAWPRO Catchment Teams model: a field-based advisory team, funded from a non-CAP source but working alongside CAP-funded advisors, with a defined protocol for cross-referral and information sharing.
- A dedicated NRF delivery unit (potentially building on the Natura Communities model), potentially with formal secondment of relevant technical expertise from DAFM or other appropriate cooperation.
- A shared digital farm plan, maintained by the farmer/advisor and accessible to both DAFM and the NRF-administering department, which serves as the primary integration mechanism.

7.3 Farmer and Landowner Engagement

The research will examine how consent, communication, and advisory support for farmers should be structured. Key questions include whether the NRF should build on existing ACRES CP advisory relationships or establish a separate advisory channel, and how the scheme can be made genuinely attractive — low in administrative burden, fair in risk allocation, and transparent in what farmers are being asked to consent to.

The research will also consider the specific challenges of commonage, where multiple landowners must consent to works across a hydrologically integrated unit. It will explore whether a commonage-specific delivery model is needed as a first phase of implementation.

8 Monitoring, Reporting, and Evaluation Framework

8.1 Monitoring Principles

To ensure systemic utility, the NRF monitoring process must satisfy four distinct axes: legal alignment with EU Nature Restoration Regulation and Habitats Directive Article 17 targets; fiscal alignment with Department of Public Expenditure Infrastructure Public Service Reform and Digitalisation public spending metrics; strategic alignment with adaptive management principles; and operational alignment with farmer and contractor workflows. Given the structural tensions

between these parameters, the framework design must explicitly contextualize the necessary policy trade-offs.

8.2 Proposed Monitoring Architecture

The research will develop a monitoring architecture with three tiers. These will build on existing data, such as ACRES CP scorecards, and additional baseline monitoring associated with restoration planning:

- **Tier 1 - Baseline monitoring:** ACRES CP scorecard data, restoration action planning data
- **Tier 2 - Activity monitoring:** tracking expenditure, works completed (hectares treated, metres of drain blocked, structures installed), and contractor performance. This is the minimum required for audit and contract management.
- **Tier 3 - Condition monitoring:** periodic assessment of habitat condition in NRF-treated areas, using a combination of remote sensing (satellite and drone imagery), results-based scoring adapted from ACRES CP scorecards, and targeted field verification. Frequency and method to be calibrated to cost and ecological significance.
- **Tier 4 - Outcome monitoring:** assessment of ecological outcomes attributable to NRF investment - including hydrological recovery, peat carbon retention, and biodiversity response — using a counterfactual design where feasible. This tier informs national Nature Restoration Law reporting and provides the evidence base for scheme adaptation.

8.3 Interface with CAP Performance Monitoring

Under the proposed NRPF Performance Regulation, Member States will report on CAP indicator achievement. The NRF monitoring process must be designed so that NRF-supported outcomes can be distinguished from CAP-supported outcomes in national reporting - both to demonstrate additionality and to avoid double-counting. The research will examine whether the CAP Article 21 interoperability framework can provide a technical basis for this data linkage.

8.4 Audit and Oversight

The research will examine what audit arrangements are proportionate to the scale and risk profile of NRF investments. Key issues include: whether NRF audit should be integrated with existing public body audit arrangements or require a separate audit trail; how to avoid duplication of field inspections already carried out for CAP purposes; and what role the Comptroller and Auditor General's office should play. Drawing on the Peatland Action experience, the research will also examine whether risk-based audit — focused on high-value contracts and higher-risk delivery partners — is appropriate.

9 Concurrent-Funding Prevention and Coherence

Concurrent-funding where the same eligible cost or the same outcome is funded from both the NRF and the CAP — is the central legal and audit risk in a dual fund landscape. The research will develop

a practical double-funding prevention framework, drawing on EU State aid rules, the CAP Regulation, and public spending governance requirements.

Coherence with other funding mechanisms is paramount to ensure clear alignment across national objectives.

9.1 Definition of Concurrent-Funding Risks

Three types of double-funding risk are relevant:

- **Cost double-funding:** the same invoice, expenditure item, or staff cost is claimed against both the NRF and the CAP. This is the most straightforward to prevent through financial control systems.
- **Action double-funding:** the same field action (e.g. a specific drain-blocking operation) is eligible for and paid under both schemes. Requires clear eligibility rules that distinguish NRF-eligible actions from CAP-eligible actions.
- **Outcome double-funding:** the same ecological outcome is counted towards both NRF targets (Nature Restoration Law reporting) and CAP performance indicators. This requires careful design of indicator frameworks and attribution rules.

9.2 Proposed Safeguards

- A single integrated farm-level record, accessible to both DAFM and the NRF-administering department, recording all public support received by each holding.
- Shared IT system across CAP and NRF to facilitate financial cross-checks etc.
- A negative eligibility list specifying, for each NRF action type, which CAP instruments cover that action, so that NRF support is conditional on the action not being CAP-eligible in that instance.
- A formal protocol between DAFM and the NRF-administering department for pre-infrastructure payment cross-checks, supported by the CAP Article 21 data governance.
- Annual reconciliation of NRF and CAP expenditure at parcel level, with a requirement for the designated CAP data governance authority (Article 21) to confirm no double-funding has occurred.
- Clear rules on temporal sequencing: if a parcel has received NRF capital investment, what CAP support can it then receive - and under what conditions — to fund ongoing management of the restored habitat?

10 Indicative Research Timeline

TABLE 2. TIMELINES FOR KEY PROJECT ACTIVITIES.

Phase / Activity	Indicative timeline
Phase 1: Documentary analysis and stakeholder mapping	Months 1-2

Phase 2: Stakeholder interviews (round 1)	Months 1-5
Phase 2: Comparative case study – Peatland Action (Scotland)	Months 3-5
Phase 2: Stakeholder workshops	Months 4-5
Phase 2: Interim report – landscape analysis and design options	Month 5 (however, summary interim update reports may be required more frequently)
Phase 3: Development of alternative design models	Months 4-7
Phase 3: Preferred model consultation and refinement	Month 7-9
Phase 3: Pilot site selection and design	Months 4-8
Phase 3: Pilot evaluation and learning review	Months 8-14
Final report and policy recommendations	Month 16

11 Expected Research Outputs

The research will produce the following policy-ready outputs:

1. **Additionality mapping report:** A detailed assessment of the CAP 2028-2034 funding landscape for nature restoration in Ireland, identifying specific gaps, funding ceilings, and structural limitations that define a NRF's required scope.
2. **Comparative analysis:** An assessment of Scotland's Peatland Action programme and other relevant international models (e.g. Landscape Recovery Scheme in the UK), with explicit identification of transferable and non-transferable lessons for the Irish context.
3. **NRF design options paper:** A structured comparison of three or more financial frameworks (complementary to CAP?), assessed against agreed criteria including additionality, administrative feasibility, legal compliance, farmer experience, and ecological effectiveness.
4. **Preferred model specification:** A detailed specification of the recommended NRF design, covering legal basis, eligibility criteria, beneficiary model, payment mechanics, standard costs schedule (where applicable), cashflow arrangements, monitoring framework, audit arrangements, and double-funding safeguards.
5. **Institutional roles and responsibilities framework:** A clear allocation of responsibilities between all relevant bodies, including proposed MOU or protocol templates for DAFM-NRF-administering department cooperation.



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6. Pilot evaluation report: A structured assessment of the pilot implementation, with lessons for national rollout and recommended scheme adaptations.
7. Final policy recommendations report: Addressing all research questions, synthesising pilot learning, and providing an implementation roadmap with indicative phasing, resource requirements, and risk register.

12 Ethical and Governance Considerations

The research will be conducted in accordance with standard academic and policy research ethics.

Key considerations include:

- Informed consent: All interview participants will be fully informed of the purpose of the research, how their input will be used, and their right to review quotes attributed to them. Interviews will be conducted under Chatham House rules unless participants explicitly consent to attribution.
- Stakeholder balance: Care will be taken to ensure that the consultation process reflects a full range of institutional and community perspectives, including those of farmers and landowners who may be sceptical of non-CAP delivery models.
- Transparency: All documentary sources will be cited. Draft reports will be shared with key stakeholders for factual checking before finalisation.
- Public interest: The research is designed to serve the public interest in achieving Ireland's habitat restoration obligations. Where it identifies institutional resistance or capacity constraints that may impede delivery, it will do so clearly and constructively.
- Pilot safeguards: The pilot will be subject to its own ethical review, ensuring that participating farmers and contractors are not exposed to unreasonable financial risk and that any adverse findings are reported promptly to commissioning bodies.





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13 Indicative Budget

The estimated budget for this contract is €55,000 excluding VAT.

14 Instructions to the Supplier

Costs

All costs and expenses incurred by Tenderers relating to their participation in the procurement competition including, but not being limited to, site visits, field trails, demonstration and/or presentation shall be borne by and are a matter for discharge by the Tenderers exclusively.

All prices quoted must be all-inclusive (i.e. including but not being limited to all cost/expenses/indexation), be expressed in Euro only and exclusive of VAT. The VAT rate(s) where applicable should be indicated separately.

Tenderers must confirm that all prices quoted in the Tender will remain valid for 3 months commencing from the closing date for the receipt of quotations.

The contract will be awarded on the basis of the most economically advantageous tender.

15 Services Contract

Before the services contract can be awarded, the successful tenderer will be required to supply a Tax Clearance Access Number and Tax Reference Number. It is a condition that the successful tenderer shall, for the term of such contract, comply with all EU and domestic tax laws. Where applicable, relevant payments shall be subject to Irish 'Professional Services Withholding Tax' at the prevailing rate (currently at 20%) as laid down by the Revenue Commissioners in Ireland.

