



CLIMATE ACTION ROADMAP

HOW THE FISCAL COUNCIL
WILL MEET ITS CLIMATE
ACTION TARGETS



BECOME CARBON NEUTRAL

The Fiscal Council has ambitions to become fully carbon neutral. The Council is already close to meeting its 2030 requirements for a 51% reduction in fossil CO₂ emissions by 2030.

Its goal now is to go further and show real leadership in achieving ambitious climate goals.

This Climate Action Roadmap helps to set out how the Fiscal Council will achieve these ambitions.

SEAMUS COFFEY
CHAIRPERSON

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1. INTRODUCTION

Ireland has charted a course towards a sustainable, climate-neutral future. The Climate Action Plan 2025 sets ambitious targets for emissions reduction and energy efficiency. It requires all sectors, including the public sector, to play their part.

The Fiscal Council recognises the importance of this endeavour. We are committed to aligning our operations with these objectives.

ORGANISATIONAL BACKGROUND

At full complement, the Fiscal Council is made up of a five-member, part-time Council and a six-member, full-time Secretariat.

The Fiscal Council has a hybrid working model. The Secretariat have one core office day each week where every staff member attends. Outside of this, the Secretariat may work from the office as often as they wish. The Secretariat and the Council usually meet on a monthly basis. In 2025, three of these meetings were in person, with the rest held virtually.

The Fiscal Council is a tenant in the Economic and Social Research Institute (ESRI) building. It is located in Whitaker Square, Sir John Rogerson's Quay, Dublin 2. The building was constructed circa 2005/2006, is approx. 25,900 sq. ft., and currently has a BER rating of E2.

The Fiscal Council has a shared service agreement (SSA) in place with the ESRI. Under this agreement, the ESRI provides office accommodation and building services on a pro rata basis and support services relating primarily to accounts, IT, and other corporate services.

Energy usage is allocated based on the share of Council staff relative to ESRI staff. On this basis, the Council accounts for 5.3% of total energy consumed in the building.

The Council currently only reports its building-related emissions. The Council uses thermal energy to heat its office premises. This energy accounts for its fossil CO₂ emissions. The Council uses electrical energy for its day-to-day operations. This energy makes up the remainder of its total

CO₂ emissions.

The Fiscal Council does not report on other emissions, such as those arising from staff commuting or remote working. The Council has no vehicles and it does not rent any car spaces. Staff may store bikes in a cage shared with the ESRI.

In 2024, air travel amounted to 25 flights totalling 34,016 kms. The Council offset these emissions by contributing to the Climate Action Fund, as mandated by Circular 01/2020. The Council may include these emissions in future representations.

COMPLIANCE WITH LEGAL REQUIREMENTS

The Fiscal Council aims to meet the requirements of the Climate Action Mandate 2025 by adhering to relevant legal requirements, including:

Section 15(1) of the Climate Action and Low Carbon Development (Amendment) Act 2021: The Fiscal Council will ensure its activities align with Ireland's climate goals.

SI393/2021 Energy Performance of Buildings: The Fiscal Council is a tenant in the ESRI building. The ESRI confirms that the Heating Ventilation and Air Conditioning output is below 290 kW. The Council does not have any car spaces.

SI381/2021 Clean Vehicles Directive: The Fiscal Council has no vehicles. This is not applicable.

SI4/2017 Energy Performance of Buildings: This requires all new public sector buildings built since 2018 to be "nearly zero emissions". This is not applicable to the Fiscal Council at the present time.

SI646/2016: This requires that public bodies only procure energy-using products and vehicles that are on the Triple E register.

The Fiscal Council complies with this SI where possible. Because the building's mechanical and electrical systems are twenty years old, parts must be replaced "like for like," as newer components are not always compatible. Full system upgrades would be needed before triple-E-rated parts could be used.

SI426/2014: The Fiscal Council aims to demonstrate exemplary energy management. The last ESRI building energy audit was conducted in 2021. Provisions relating to leases and purchase of new buildings are not applicable to the Fiscal Council.

SI749/2024: Energy Performance of Buildings Directive, banning public bodies from providing grants for fossil fuel boilers. This is not applicable to the Fiscal Council.

SNAPSHOT OF OUR PROGRESS

The Public Sector Climate Action Mandate sets out the public sector's objectives on climate action. It calls for a 51% reduction in greenhouse gas emissions by 2030, relative to 2016-2018 levels along with a 50% improvement in energy efficiency.¹ The mandate underscores the public sector's responsibility to lead by example and demonstrate tangible progress towards a climate-neutral Ireland.

This Roadmap sets out the Fiscal Council's targets and how it intends to achieve them. Its progress will be tracked through the SEAI's "Monitoring and Reporting System" for public bodies.

In 2024, we kept fossil CO₂ emissions 38% below 2016–2018 levels. This means we are on the way to meeting our 2030 requirements ahead of schedule. To achieve the target, the Council must reduce fossil CO₂ emissions by another 21% from its 2024 level over the next six years.

Total CO₂ emissions were 54% below 2016–2018 levels in 2024. The target for total CO₂ emissions is a reduction of 79% by 2030. Therefore, the Council must reduce total CO₂ emissions by another 35% from its 2024 level over the next six years.

Our energy performance has improved by 16% since the baseline year of 2013. To achieve the efficiency target, the Council must improve its energy performance by another 25 percentage points within six years.

¹ For most bodies, this 50% improvement is relative to a 2009 baseline level of energy efficiency. However, the Council's first full year of building occupancy was in 2013. Therefore, its target has been adjusted to reflect this. It is required to improve energy efficiency by 59.5% by 2030 relative to 2013 levels.

The Council's energy and carbon savings have primarily resulted from the shift to hybrid working and improved management of the ESRI building's heating, ventilation, and air-conditioning systems.

2. OUR PEOPLE

Here, we set out the responsibilities of various individuals within the Fiscal Council. We defines the over-arching mission, areas of focus, membership, reporting mechanisms, and other key aspects, including training.

THE “CLIMATE AND SUSTAINABILITY CHAMPION”

In every public sector body, its Climate and Sustainability Champion holds a pivotal leadership role in the organisation. They should spearhead the Public Sector Climate Action Mandate and foster a culture of sustainability.

The Fiscal Council’s Climate and Sustainability Champion is its Acting Chief Economist and Head of Secretariat, currently **Niall Conroy**.

As well as being responsible for overseeing and reporting annually on the Council’s progress in relation to the Climate Action Mandate, the Climate and Sustainability Champion is required to:

- **Advocate on behalf of its Green Team:** The Champion acts as the Green Team's advocate at management and Council level, removing barriers and securing resources needed.
- **Show leadership:** The Champion fosters a culture of climate action leadership within the organisation. This is to ensure that the organisation is actively engaged in achieving its emissions reduction and energy efficiency targets.
- **Access to Information:** The Champion has the authority to access data on the organisation's activities to help inform its decision-making and implement sustainability measures.
- **Direct Reporting:** The Champion reports directly to the Council regarding their role, responsibilities, and actions, ensuring strategic alignment and resource allocation for climate action initiatives.

THE “GREEN TEAM”

Green Teams are instrumental in driving the Council’s efforts to reduce its emissions and promote sustainable practices.

They serve as catalysts for change, influencing individual behaviour and decision-making across an organisation in favour of climate action.

The Council's Green Team comprises its Champion as well as **Karen Bonner** and **Brian Cronin**.

Brian is responsible for obtaining Smart Travel Mark accreditation and promoting sustainable and active travel options.

Karen is responsible for assisting with reporting requirements and overseeing procurement-related initiatives.

The Green Team more generally are expected to:

- **Influence and engage:** Encourage colleagues to adopt sustainable practices in their work and personal lives.
- **Help with decision-making:** Advocate for the integration of climate and environmental considerations into the Council's policies and practices.
- **Help implement the Mandate:** Actively contribute to the implementation of the Public Sector Climate Action Mandate.
- **Collaborate:** Work closely with the Climate and Sustainability Champion to achieve our climate action goals.
- **Help with energy management:** Play a central role in energy conservation and efficiency initiatives.
- **Raise awareness:** Promote awareness and understanding of sustainability issues among staff members.
- **Pursue specific projects:** Initiate and implement projects that reduce the organisation's environmental impact.
- **Monitor and report:** Track progress and report on the Green Team's activities and achievements.

HOW OFTEN WE MEET

The Green Team will convene every month to discuss progress, plan initiatives, and address challenges.

REPORTING

The Green Team will report to the Council annually and provide updates on their activities and achievements.

TRAINING

The Green Team are generally expected to upskill their awareness and understanding of climate-related issues. The members are encouraged and facilitated to upskill using online resources provided by SEAI including its [Energy Academy](#).

The Climate and Sustainability Champion undertook training in the form of the "Climate Action Leadership" course organised by the Institute of Public Administration in 2024. In addition, members of the Green Team undertook training in 2024 entitled "The Sustainability Agenda for Public Sector Bodies" delivered by the Institute of Public Administration.

WORKSHOPS

In February 2025, the Council launched its first "Climate Action and Sustainability Workshop" for staff. Going forward, the Council commits to providing annual staff workshops to engage staff on climate issues, including a focus on decreasing the Council's carbon footprint and promoting active and sustainable travel solutions.

The Council commits to ensuring sustainability is at the heart of all of our work. This includes how we organise our annual conferences, how we organise meetings, how we issue and prepare reports, and how we fulfil our mandate more generally.

3. OUR TARGETS

The Government has mandated that the public sector take a lead role in combating climate change. The Public Sector Climate Action Mandate sets out targets to reduce greenhouse gas emissions and improve energy efficiency across all public bodies.

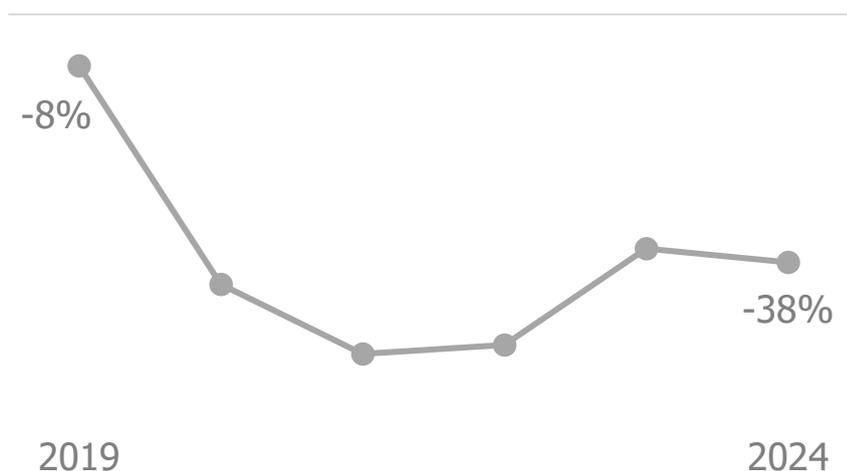
FOSSIL CO₂ EMISSIONS

The Public Sector Climate Action Mandate requires the Council to reduce its fossil CO₂ emissions by at least 51% by 2030.

The Council is on track to meet its 2030 requirements well ahead of schedule. In 2024, the Council kept fossil CO₂ emissions 50% below 2016–2018 levels. This continues a trend of being close to or below its 2030 emissions reduction targets.

Our reduction in fossil CO₂ emissions

% reduction in fossil CO₂ emissions vs 2016–2018 levels



Source: SEAI Monitoring and Reporting data. Notes: The Fiscal Council currently only reports its building-related emissions. It is a tenant in the ESRI building. The Council allocates its share of energy use based on the share of Council staff relative to ESRI staff when paying energy bills. Since moving into the building in 2013, the Council estimates that it typically accounts for 5.2% of the building's total energy consumption. This differs from the SEAI's approach. They assume the Council accounted for 5.2% of the building's emissions from 2016-2018, before rising to 5.8% from 2019-2021, and 6.5% from 2022-2024.

TOTAL CO₂ EMISSIONS

The SEAI adjusts public sector greenhouse gas emissions targets to account for electricity grid decarbonisation.

The Council's 2030 targets for total CO₂ entail a 51% reduction in fossil CO₂ emissions and a 79% reduction in electricity CO₂. This target may be updated based on future decarbonisation rates.

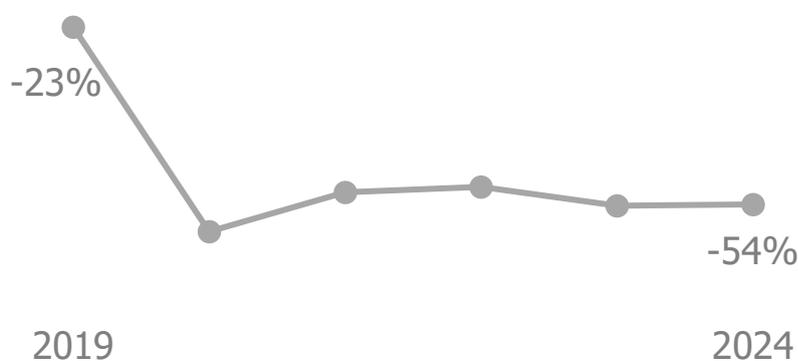
The Council's total CO₂ target is determined by its fossil fuel and electricity consumption, and the forecast rate of electricity decarbonisation up to 2030. The actual rate of electricity decarbonisation depends on national infrastructure investment and is outside the Council's control.

The SEAI periodically recalculates the total CO₂ target based on the latest emissions forecasts. Currently, Ireland's electricity network is expected to decarbonise by 79% from the 2016-2018 average to 2030, reflecting significant reductions in fossil fuel use in power generation.

By 2024, the Council estimates its total CO₂ emissions were down by 54% relative to the 2016–2018 baseline. To achieve the total CO₂ target by 2030, the Council must reduce its emissions by another 35% from its 2024 level over the next six years.

Our reduction in total CO₂ emissions

% reduction in total CO₂ emissions vs 2016–2018 levels



Source: SEAI Monitoring and Reporting data. Notes: The Fiscal Council currently only reports its building-related emissions. It is a tenant in the ESRI building. The Council allocates its share of energy use based on the share of Council staff relative to ESRI staff when paying energy bills. Since moving into the building in 2013, the Council estimates that it typically accounts for 5.2% of the building's total energy consumption. This differs from the SEAI's approach. They assume the Council accounted for 5.2% of the building's emissions from 2016-2018, before rising to 5.8% from 2019-2021, and 6.5% from 2022-2024

ENERGY EFFICIENCY

The Public Sector Climate Action Mandate requires public

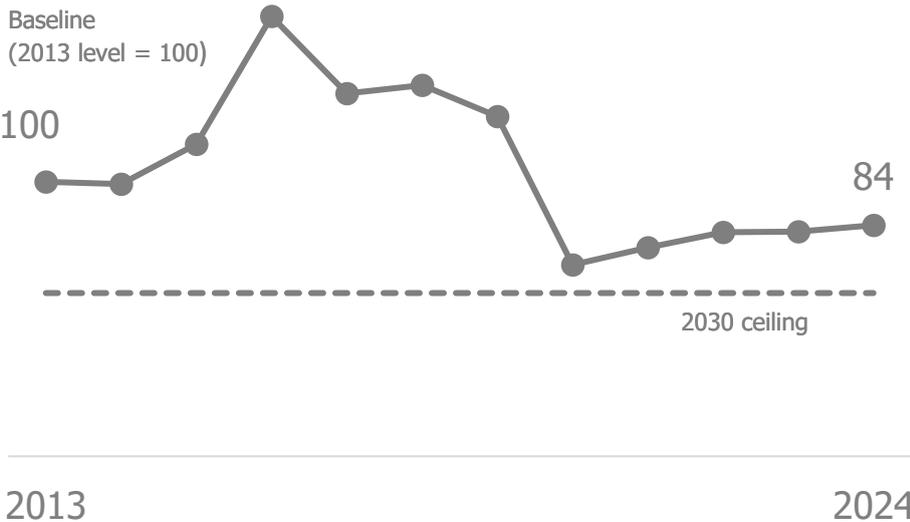
bodies to improve energy efficiency by 50% by 2030. For most bodies, this is relative to a 2009 baseline level of energy efficiency.

However, the Council’s first full year of building occupancy was in 2013. Therefore, its target has been adjusted to reflect this. It is required to improve energy efficiency by 59.5% by 2030 relative to 2013 levels.

In 2024, the Council’s building energy performance had improved by 16% relative to the baseline year. To achieve the efficiency target, energy performance must improve by another 25 percentage points over the next six years.

Our improvements in energy efficiency

Energy Performance Indicator, % of baseline level



The Council’s energy efficiency is a composite figure comprised of energy used (kWh) and the number of full-time employees. The number of full-time employees has been 6 each year since 2013. This is expressed as an Energy Performance indicator (EnPI) with the baseline year 2013 set at 100%.

Actions required to meet targets

The Council plans to become carbon neutral far earlier than 2050.

Having already come close to exceeding its 2030 emissions reduction target of 51% as mandated by the Climate Action Plan, the Council is now grappling with the challenge of further emissions reductions. The easily achievable measures, or “low-hanging fruit”, have already been exhausted.

The Council accounts for a fixed share of the energy used in

the ESRI building. Therefore, much of its energy performance is outside of its direct control. To date, the Council's emissions and energy efficiency have benefitted from a widespread shift to hybrid working and virtual meetings by all the building's occupants, as well as better management of the building's heating, ventilation, and air-conditioning systems.

To achieve further progress and meet its energy efficiency targets, the Council will have to explore innovative solutions. It will involve a deeper commitment to sustainability and more collaboration, including with the ESRI and with other bodies like the SEAI.

Meanwhile, the Council will continue to provide annual updates on its Climate Action Roadmaps in line with the updated Public Sector Climate Action Mandate. It will also continue to hold annual climate action and sustainability workshops. These may help to reduce our energy use through behavioural change.

4. OUR WAY OF WORKING

The Fiscal Council reports annually on its emissions, energy use, and energy efficiency using the SEAI's Public Sector Monitoring and Reporting (M&R) System.

As required by the Climate Action Mandate, the Fiscal Council also reports on the following in its annual report:

- Implementation of the mandate
- Greenhouse gas emissions
- Sustainability activities
- Compliance with circular 01/2020 on offsetting emissions from air travel

Energy management

As a small public sector body, the Council is not required to achieve formal environmental accreditation such as ISO 50001 (Energy Management Standard) or ISO 14001 (Environmental Management System), or to progress beyond ISO14001 to adopting EMAS (Eco Management and Audit Scheme).

The Council will continue to work with the ESRI to implement energy management programmes as per the SEAI's energy management guidance (S.I. 426 of 2014). The main energy users in the ESRI building are the heating, ventilation and air conditioning (HVAC) systems, lighting, and IT servers.

Members of the green team continue to engage with relevant training provided through the SEAI Energy Academy and online briefings to help improve energy efficiency and reduce greenhouse gas emissions wherever possible.

Green public procurement

Where appropriate, the Council now procures goods and services in line with EPA Green Public Procurement Guidance and the Office of Government Procurement's online Green Public Procurement Criteria Search tool. There were no above-threshold procurement needs in 2024 that this would apply to.

The Fiscal Council has eliminated the use of disposable cups, plates and cutlery in its offices.

Low carbon construction methods

The Fiscal Council currently has no construction projects underway. For future projects, the Council will follow the requirement to use low carbon construction methods as far as practicable, for directly procured or supported projects.

Organic food

At least 10% of food spend under new contracts, including canteen service providers, is to be certified organic in each of the following categories: cereals, fresh beef, lamb, pork, poultry, fish, vegetables and dairy products. This is not applicable to the Fiscal Council as it does not have a canteen.

Food waste

Public sector bodies must measure and monitor the food waste generated on premises from 2024, using a standardised approach set out in the EPA Protocol/Pathway.² This includes food waste from onsite canteens, office areas and kitchenettes.

The Fiscal Council follows this protocol. The ESRI tracks all food waste generated in the building. Both kitchenette areas include a clearly marked food-waste bin. In 2024, the food-waste service provider reported 78 kg of compost waste for the ESRI building.

The Council orders catering for its annual conference based on registration numbers to reduce food waste. It also orders catering for its in-person meetings (approx. 3 per year). Any leftovers are shared in a designated area in the kitchenette.

Water

The ESRI building has a number of filtered drinking water and water refill points. Council staff are encouraged to bring and use their own reusable water bottles.

It is currently not possible to measure and monitor usage of water refill points in the ESRI building. The ESRI is currently reviewing its building and accommodation needs and considering whether to invest in the existing building or move to a more suitable office space.

In any refurbished or new premises, the ESRI will aim to

² <https://foodwastecharter.ie/public-sector-offices/>

measure water consumption and put a plan in place to reduce it where appropriate.

Paper

The Fiscal Council has eliminated paper-based processes in full in favour of digitisation. All publications are only available digitally. Our conference programme may only be accessed via a QR code.

The Council has not procured any paper in the past four years. Should paper ever be required, recycled paper will be the default option.

Single use

The Fiscal Council has eliminated the use of disposable cups, plates and cutlery in its offices and at its events, such as the annual conference. Staff are encouraged to use their own "keep cups" and water bottles, rather than single-use cups. The ESRI building also contains reusable items such as glasses, cutlery and crockery. A dishwasher is also provided.

Other waste

In the ESRI Building, waste is segregated into three streams: general waste, recycling, and food waste. The building's facilities management company complies with Ireland's Producer Responsibility Initiatives, where applicable.

Since late 2025, it is now possible to recycle plastic bottles and drinks containers onsite through the Deposit Return Scheme.

5. OUR BUILDING AND VEHICLES

Building

The Fiscal Council does not own any property. As noted previously, it is a small tenant in the ESRI building. This building is around 20 years old. Due to its poor BER rating, the building will make it challenging for the Council to fully achieve energy efficiency and emissions reduction targets.

The ESRI is currently reviewing its building and accommodation needs and considering whether to invest in the existing building or move to a more sustainable office space with greater energy efficiency.

Vehicles

The Fiscal Council has no vehicles and it does not intend to procure any in future. The Council does not have any car parking spaces.

Active and sustainable travel

The Fiscal Council continues to advocate for active and sustainable travel. This is communicated through annual climate workshops and through our travel policy.

We have a coordinated hybrid model which typically entails four days working remotely and one day onsite. This coupled with our encouragement of cycle-to-work days when onsite and use of public transport for work meetings has meant a substantial reduction in transport-related emissions.

The Council also highlights the year-round availability of the cycle-to-work scheme and the TaxSaver Scheme as part of staff inductions and in its annual climate action workshops.

The ESRI building has a sheltered and secure bike cage and shower facilities.

The Council was awarded Gold-Level Smarter Travel Mark certification in 2025. This is the highest level award. It reflects the broad range of measures in place that support sustainable and active commuting.

This Roadmap is reviewed and amended as appropriate by the Fiscal Council annually, and signed by the Chairperson, Seamus Coffey.

A handwritten signature in black ink that reads "Seamus Coffey". The signature is written in a cursive style with a large initial 'S'.

Seamus Coffey
Chairperson, Irish Fiscal Advisory Council