



EUROPEAN
COMMISSION

Brussels, 27.5.2025
COM(2025) 283 final

2025/0146 (NLE)

Proposal for a

COUNCIL IMPLEMENTING DECISION

**amending Implementing Decision (EU) (ST 10477/21 INIT; ST 10477/21 ADD 1) of
28 July 2021 on the approval of the assessment of the recovery and resilience plan for
Lithuania**

{SWD(2025) 143 final}

Proposal for a

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amending Implementing Decision (EU) (ST 10477/21 INIT; ST 10477/21 ADD 1) of 28 July 2021 on the approval of the assessment of the recovery and resilience plan for Lithuania

THE COUNCIL OF THE EUROPEAN UNION,

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

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

Having regard to the proposal from the European Commission,

Whereas:

- (1) Following the submission of the national recovery and resilience plan ('RRP') by Lithuania on 14 May 2021, the Commission has proposed its positive assessment to the Council. The Council approved the positive assessment by means of the Council Implementing Decision of 28 July 2021². That CID was amended on 9 November 2023³ and 8 October 2024⁴.
- (2) On 29 November 2024, Lithuania made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 28 July 2021 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Lithuania has submitted an amended RRP.

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

- (3) The amendments to the RRP submitted by Lithuania because of objective circumstances concern 74 (sub-)measures.
- (4) Lithuania has explained that 27 (sub-) measures are partially no longer achievable because of changed market demand. This concerns targets 32 and 33 under sub-measure B.1.2.1 (Support for the purchase of clean vehicles by the public sector and business) under component 2 (Green transformation of Lithuania); targets 34 and 35 under sub-measure B.1.2.2 (Support for the purchase of zero-emission public transport vehicles) under component 2 (Green transformation of Lithuania); targets 38, 39, 40,

¹ OJ L 57, 18.2.2021, p. 17.

² ST 10477/21 INIT; ST 10477/21 ADD 1

³ ST 14637/23 INIT; ST 14637/23 COR 1; ST 14637/23 ADD 1

⁴ ST 13498/24 INIT; ST 13498/24 ADD 1

41, 42 and 43 under sub-measure B.1.2.3 (Installation of vehicle charging/alternative fuel filling infrastructure) under component 2 (Green transformation of Lithuania); targets 45 and 47 under sub-measure B.1.2.4 (Support to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and green hydrogen)) under component 2 (Green transformation of Lithuania); target 52 under sub-measure B.1.3.3 (Promoting the supply of construction products and services that speed up the renovation of buildings) under component 2 (Green transformation of Lithuania); targets 55 and 56 under measure B.1.4 (Maintaining and increasing GHG absorption capacity) under component 2 (Green transformation of Lithuania); targets 65, 66 and 67 under measure C.1.2 (Ensuring the effectiveness of data management and open data) under component 3 (Digital transformation for growth); target 81 under sub-measure C.1.4.4 (Financial instruments for business creation and digital innovation) under component 3 (Digital transformation for growth); target 90 under sub-measure C.1.5.3 (Innovation in mobility) under component 3 (Digital transformation for growth); milestone 98 under sub-measure D.1.1.4 (Strengthening the competences of pedagogical staff) under component 4 (Quality and accessible education for the entire life-cycle); target 123 under sub-measure E.1.1.1 (Quality higher education and strong higher education institutions) under component 5 (Higher education, a coherent framework for stimulating research and innovation and high value-added business); sub-measure E.1.1.3 (Strengthening the international competitiveness of higher education institutions) under component 5 (Higher education, a coherent framework for stimulating research and innovation and high value-added business); target 135 and target 136 under sub-measure E.1.3.3. (Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes) under component 5 (Higher education, a coherent framework for stimulating research and innovation and high value-added business); targets 202 and 203 under sub-measure H.1.3.2. (Support for the construction of RES plants (solar power)) under component 8 (REPowerEU). On this basis, Lithuania has requested to amend the aforementioned (sub-) measures, milestones and targets. Furthermore, Lithuania has requested to remove target 31 under sub-measure 1.2.1 (Support for the purchase of clean vehicles by the public sector and business) under component 2 (Green transformation of Lithuania). Furthermore, Lithuania has requested to add target 32a and milestone 32b under sub-measure B.1.2.1 (Support for the purchase of clean vehicles by the public sector and business) under component 2 (Green transformation of Lithuania). The Council Implementing Decision of 28 July 2021 should be amended accordingly.

- (5) Lithuania has explained that seven (sub-)measures are no longer achievable, because of a cost increase resulting from high inflation. This concerns target 19 under sub-measure A.1.3.2 (Modernisation of infectious disease cluster centres) under component 1 (A resilient and future-proof health system); milestones 100 and 101 under sub-measure D.1.1.5 (Development of the STEAM ecosystem) under component 4 (Quality and accessible education for the entire life-cycle); target 117 and 118 under sub-measure D.1.4.3 (Apprenticeship and work-based learning) under component 4 (Quality and accessible education for the entire life-cycle); targets 190 and 191 under sub-measure G.1.2.2 (Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy) under component 7 (More opportunities for everyone to actively build national well-being). On this basis, Lithuania has requested to amend the aforementioned milestones and targets. The Council Implementing Decision of 28 July 2021 should be amended accordingly.

- (6) Lithuania has explained that two (sub-)measures are no longer achievable, because of delays on the side of contractors or suppliers outside the control of national authorities. This concerns milestone 148a under sub-measure F.1.3.1 (Improvements to the budgetary framework) under component 6 (Efficient public sector and preconditions to recover after the pandemic) and milestone 195 under sub-measure H.1.1.1 (Update and testing in practice of building renovation packages and standards) under component 8 (REPowerEU). On this basis, Lithuania has requested to amend the aforementioned milestones. The Council Implementing Decision of 28 July 2021 should be amended accordingly.
- (7) Lithuania has explained that 16 (sub-)measures have been amended to implement better alternatives in order to achieve the original ambition of the measure. This concerns target 20 under sub-measure A.1.3.3 (Modernisation of emergency, resuscitation or intensive care medical units in regional hospitals) under component 1 (A resilient and future-proof health system); target 25 and 26 under sub-measure B.1.1.2 (Support for the construction of onshore RES plants (solar and wind power) and individual storage facilities) under component 2 (Green transformation of Lithuania); targets 53 and 54 under sub-measure B.1.3.4 (Support for faster renovation of buildings in line with up-to-date building renovation standards) under component 2 (Green transformation of Lithuania); milestone 59 under sub-measure C.1.1.1 (Transformation of public information technology governance – Development of state cybersecurity) under component 3 (Digital transformation for growth); target 88 under sub-measure C.1.5.2 (Further development of very high capacity networks) under component 3 (Digital transformation for growth); targets 119 and 120 under sub-measure D.1.4.5 (More opportunities to acquire profession for school pupils) under component 4 (Quality and accessible education for the entire life-cycle); sub-measure E.1.1.1 (Improving higher education funding and student admission systems) under component 5 (Higher education, a coherent framework for stimulating research and innovation and high value-added business); target 131 under sub-measure E.1.2.3 (Fostering the development of the start-up ecosystem) under component 5 (Higher education, a coherent framework for stimulating research and innovation and high value-added business); target 143 under sub-measure F.1.2.1 (The abolition of tax exemptions and special tax regimes that are inefficient, no longer reflect state priorities or do not comply with the Green Deal) under component 6 (Efficient public sector and preconditions to recover after the pandemic); milestone 170 under sub-measure F.1.6.5 (New data analysis tools and upgrading Customs' IT systems) under component 6 (Efficient public sector and preconditions to recover after the pandemic); target 181 under sub-measure G.1.1.1. (Study on the minimum income scheme and related changes to the legislation) under component 7 (More opportunities for everyone to actively build national well-being); milestones 197 and 198 under measure H.1.2 (Promote the purchase of zero-emission inland waterway transport vehicles) under component 8 (REPowerEU). On this basis, Lithuania has requested to amend the aforementioned milestones and targets. The Council Implementing Decision of 28 July 2021 should be amended accordingly.
- (8) Lithuania has explained that 20 (sub-)measures have been amended to implement a better alternative allowing to reduce the administrative burden, whilst still reaching the objectives of the respective measure. This concerns target 4 under sub-measure A.1.1.4 (Establishment of a basic model for public health services) under component 1 (A resilient and future-proof health system); targets 8 and 9 under sub-measure A.1.1.1 (Legislative framework regulating the organisation, management and provision of ambulance services) under component 1 (A resilient and future-proof

health system); target 13a under sub-measure A.1.1.11 (Digitalisation of the healthcare sector) under component 1 (A resilient and future-proof health system); sub-measure A.1.2.2 (Increase of human resources and infrastructure capacity for the provision of long-term care services) under component 1 (A resilient and future-proof health system); targets 16 and 17 under sub-measure A.1.2.2. (Increase of human resources and infrastructure capacity for the provision of long-term care services) under component 1 (A resilient and future-proof health system); measure C.1.2 (Ensuring the effectiveness of data management and open data) under component 3 (Digital transformation for growth); target 79 under sub-measure C.1.4.3 (Production of digital education content and resources) under component 3 (Digital transformation for growth); measure C.1.5 (Step towards 5G) under component 3 (Digital transformation for growth); target 85 under sub-measure C.1.5.1 (5G roadmap) under component 3 (Digital transformation for growth); milestones 96 and 97, under sub-measure D.1.1.3 (Millennium School programme) under component 4 (Quality and accessible education for the entire life-cycle); target 130 under sub-measure E.1.2.4 (Promoting the development of green innovation) under component 5 (Higher education, a coherent framework for stimulating research and innovation and high value-added business); measure E.3.1 (Loans to enterprises to develop green and high value-added technologies for industrial development) under component 5 (Higher education, a coherent framework for stimulating research and innovation and high value-added business); milestones 174 and 176 under sub-measure F.1.7.2 (Creation of a solution to enable international e-consignments) under component 6 (Efficient public sector and preconditions to recover after the pandemic); target 196 under sub-measure H.1.1.2 (Support for faster renovation of buildings (scaled-up)) under component 8 (REPowerEU). On this basis, Lithuania has requested to remove unnecessary background information or procedural elements that do not contribute to the objectives of the measures, to clarify that certain elements relate to the objectives or the context of the measures, and to simplify descriptions of (sub-)measures or milestones and targets that cause an unjustified administrative burden for reaching the objectives of the respective measures. Furthermore, Lithuania has requested to remove targets 12 and 13 under sub-measure A.1.1.11 (Digitalisation of the healthcare sector) under component 1 (A resilient and future-proof health system). The Council Implementing Decision of 28 July 2021 should be amended accordingly.

- (9) Lithuania has explained that milestone 172 under sub-measure F.1.6.6 (Improvement of staff competences of the State Tax Inspectorate and the Lithuanian Customs) under component 6 (Efficient public sector and preconditions to recover after the pandemic) is partially no longer achievable because of an increased workload in the customs administration due to sanctions imposed on Russia and Belarus. On this basis, Lithuania has requested to extend the implementation timeline of the aforementioned milestone. The Council Implementing Decision of 28 July 2021 should be amended accordingly.
- (10) Lithuania has explained that milestone 22 under sub-measure B.1.1.1 (Preparatory steps for the development of offshore wind infrastructure) under component 2 (Green transformation of Lithuania) is partially no longer achievable due to unexpectedly long cross-border consultations with the Republic of Latvia. On this basis, Lithuania has requested to amend the aforementioned milestone. The Council Implementing Decision of 28 July 2021 should be amended accordingly.

- (11) The Commission considers that the reasons put forward by Lithuania justify the amendments pursuant to Article 21(2) of Regulation (EU) 2021/241, and the Council Implementing Decision of 28 July 2021 should be amended accordingly.
- (12) The distribution of milestones and targets in instalments should be modified to take into account the amendments to the plan and the indicative timeline presented by Lithuania.

Corrections of clerical errors

- (13) Three clerical errors have been identified in the text of the Council Implementing Decision, affecting three targets under one component. The Council Implementing Decision should be amended to correct these clerical errors that do not reflect the content of the RRP submitted to the Commission on 14 May 2021, as agreed between the Commission and Lithuania. Those clerical errors relate to targets 102, 103 and 104 under measure D.1.1.6 (Modern General Education – Background to Competitive Competences) under component 4 (Quality and accessible education for the entire life-cycle). Those corrections do not affect the implementation of the measures concerned.

Commission's assessment

- (14) The Commission considers that the amendments put forward by Lithuania do not affect the positive assessment of the RRP set out in the Council Implementing Decision ST 10477/21 INIT; ST 10477/21 ADD 1 of 28 July 2021 on the approval of the assessment of the RRP for Lithuania regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3), points (a), (b), (c), (d), (da), (db), (e), (f), (g), (h), (i), (j) and (k).

Contribution to the green transition including biodiversity

- (15) In accordance with Article 19(3), point (e), of and Annex V, criterion 2.5, to Regulation (EU) 2021/241, the modified RRP contains measures that contribute to a large extent (rating A) to the green transition, including biodiversity, or to addressing the challenges resulting therefrom. The measures supporting climate objectives account for an amount which represents 37.4% of the RRP's total allocation, calculated in accordance with the methodology set out in Annex VI to Regulation (EU) 2021/241. In accordance with Article 17 of that Regulation, the modified RRP is consistent with the information included in the National Energy and Climate Plan 2021-2030.
- (16) The measures removed or reduced do not significantly impact the overall ambition of the RRP regarding the green transition. The climate contribution of the modified RRP remains at 37.4% compared to the amended assessment.

Contribution to the digital transition

- (17) In accordance with Article 19(3), point (f), of and Annex V, criterion 2.6, to Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (Rating A) to the digital transition or to addressing the challenges resulting from it. The measures supporting digital objectives account for an amount which represents 22.1% of the amended RRP's total allocation calculated in accordance with the methodology set out in Annex VII to that Regulation.
- (18) The measures removed or reduced do not significantly impact the overall ambition of the RRP regarding the digital transition. The digital contribution of the modified RRP has decreased from 23.3% to 22.1% compared to the amended assessment.

Positive assessment

- (19) Following the positive assessment by the Commission of the amended RRP with the finding that the RRP satisfactorily complies with the criteria for assessment set out in Regulation (EU) 2021/241, in accordance with Article 20(2) of and Annex V to that Regulation, the reforms and investment projects necessary for the implementation of the amended RRP, the relevant milestones, targets and indicators, and the amount made available from the Union for the implementation of the amended RRP in the form of non-repayable financial support should be set out.

Financial contribution

- (20) The estimated total cost of Lithuania's amended RRP is EUR 3 849 237 823. As the amount of the estimated total cost of the amended RRP is higher than the updated maximum financial contribution available to Lithuania, the total financial contribution determined in accordance with Articles 20(4) and 21a(6) allocated to Lithuania's amended RRP should be equal to EUR 2 297 565 464. Therefore, the financial contribution made available to Lithuania remains unchanged.
- (21) The amount of the financial contribution for Lithuania should be determined in this decision in accordance with Article 20 of Regulation (EU) 2021/241. However, pursuant to Commission Implementing Decision of 6 May 2024 on the reduction of the amount of the first instalment of the non-repayable support for Lithuania, adopted in accordance with Article 24(8) of Regulation (EU) 2021/241, the financial contribution has been reduced by EUR 8 733 750 and Lithuania cannot request its disbursement from the Commission.

Loans

- (22) The loan support made available to Lithuania amounting to EUR 1 551 672 358 remains unchanged.
- (23) Council Implementing Decision ST 10477/21 INIT; ST 10477/21 ADD 1 of 28 July 2021 on the approval of the assessment of the RRP for Lithuania should therefore be amended accordingly. For the sake of clarity, the Annex to that Council Implementing Decision should be replaced entirely,

HAS ADOPTED THIS DECISION:

Article 1

The Council Implementing Decision of 28 July 2021 on the approval of the assessment of the recovery and resilience plan for Lithuania is amended as follows:

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

“Article 1

Approval of the assessment of the RRP

The assessment of the modified RRP of Lithuania on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved. The reforms and investment projects under the RRP, the arrangements and timetable for the monitoring and implementation of the RRP, including the relevant milestones and the additional milestones and targets related to the payment of the loan, the relevant indicators relating to the fulfilment of the envisaged milestones and targets, and the arrangements for providing full access by the Commission to the underlying relevant data are set out in the Annex to this Decision.”

(2) the Annex is replaced by the text in the Annex to this Decision.

Article 2
Addressee

This Decision is addressed to the Republic of Lithuania.

Done at Brussels,

For the Council
The President



EUROPEAN
COMMISSION

Brussels, 27.5.2025
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ANNEX

ANNEX

to the

Proposal for a COUNCIL IMPLEMENTING DECISION

**amending Implementing Decision (EU) (ST 10477/21 INIT; ST 10477/21 ADD 1) of 28
July 2021 on the approval of the assessment of the recovery and resilience plan for
Lithuania**

{SWD(2025) 143 final}

ANNEX

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

1. Description of Reforms and Investments

A. COMPONENT 1: A RESILIENT AND FUTURE-PROOF HEALTH SYSTEM

The component of the Lithuanian recovery and resilience plan contributes to addressing challenges related to the resilience, quality, accessibility and efficiency of the healthcare system. These challenges have been exacerbated in particular by the crisis caused by the COVID-19 pandemic.

The component includes a set of reforms and investments related to: (1) improving the quality and accessibility of health services and promoting innovation, (2) improving long-term care services and (3) strengthening the resilience of the healthcare system to deal with emergencies. In terms of reforms, they focus on further shift to outpatient care, reorganisation of the hospital network, digitalisation of healthcare, improving working conditions of health professionals, shortages and skills of healthcare staff, introduction of measures to improve the quality of healthcare, scaling up prevention measures and improving access to long-term care, reforming the ways of financing healthcare to reduce dependence on employment-related contributions. Regarding the investments, the plan includes targeted measures to create a centre for advanced therapies, establish a health professionals' competence platform, digitalise the health system, develop an integrated healthcare quality assessment model, set up long-term care day-care centres and mobile teams. To increase an efficient delivery of health services in health emergencies and strengthen the resilience of the health system, investments are envisaged to modernise the infrastructure of healthcare facilities to adapt work in emergency and crisis situations.

The measures included in the component are expected to address some challenges highlighted by the country-specific recommendation to strengthen the resilience of the health system and to improve the accessibility and quality of health services (country-specific recommendation 2020) as well as increase the quality, affordability and efficiency of the healthcare system (country-specific recommendation 2019).

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

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

A.1.1. Reform 1: "Improving the quality and accessibility of health services and promoting innovation"

The objective of the reform is to increase the quality and accessibility of health care, with a focus on strengthening primary care, specialised outpatient care, digitalisation of the health sector and

innovation. In particular, the envisaged measures focus on strengthening the role of primary health care, the development of innovative and science-based public health services, setting up a network of centres of excellence and a network of personal health facilities based on a model of regional cooperation reorienting the healthcare system from inpatient to outpatient care, improving health resource planning and skills of specialists development processes, digitalisation of the health system, monitoring of the performance of the health system and improving the financing model of the health system.

This reform is accompanied by 11 sub-measures: (1) Legislative framework regulating the organisation, management and provision of ambulance services (sub-measure 1); (2) Development of digital health system facilitating the secondary use of health data (sub-measure 2); (3) Action Plan on Family Medicine Development 2016-2025 (sub-measure 3); (4) Establishment of a basic public health service delivery model (sub-measure 4); (5) Improving working conditions and professional qualifications of health professionals. (sub-measure 5); (6) Establishment of a network of personal health care institutions based on the model of regional cooperation (sub-measure 6); (7) Creation of Centre for Advanced Therapies (sub-measure 7); (8) Creation of a representative collection of reference genome data within the health project “1+ Million Genomes” (sub-measure 8); (9) Creation of Health Professionals Competence Platform (sub-measure 9); (10) Development of healthcare quality assessment model (sub-measure 10); (11) Digitalisation of the healthcare sector (sub-measure 11).

A.1.1.1. Sub-measure 1: Legislative framework regulating the organisation, management and provision of ambulance services

The objective of this sub-measure is to adopt amendments to the Law on Health Care Institutions and the Law on the Health System of the Republic of Lithuania and the related legislation establishing a centralized model for the organization of emergency care by integrating ambulance dispatch centres into a single system of the Emergency Response Centre.

The sub-measure shall be completed by 31 December 2022.

A.1.1.2. Sub-measure 2: Development of digital health system facilitating the secondary use of health data

The objective of this sub-measure is to adopt legislation on secondary use of health data. In this context, a mapping of health care system information resources shall be prepared and information systems maturity analysis shall be performed, assessing its integrity with other information systems. On this basis decisions shall be taken to optimize resources contributing to the coordinated, high-quality and interoperable IT health care system.

The sub-measure shall be completed by 30 September 2022.

A.1.1.3. Sub-measure 3: Action Plan on Family Medicine Development 2016-2025

The objective of this sub-measure is to adopt an updated action plan on Family Medicine Development for 2016-2025. The action plan to be adopted by the Ministry of Health shall enable general practitioners to focus more effectively on patients and patients to access a wider range of healthcare. Social partners shall be consulted.

The sub-measure shall be completed by 31 December 2022.

A.1.1.4. Sub-measure 4: Establishment of a basic public health service delivery model

The objective of this sub-measure is to establish a basic public health service delivery model aiming to provide equal access to municipal public health services for target groups in society, including for the vulnerable.

Legislation shall enter into force to mandate the provision and monitoring of basic public health services by municipalities. A plan setting out basic public health services to be provided by municipalities shall be endorsed by the Commission for the Development of Public Health Care. This plan shall include indicators to monitor service delivery and identify main target groups.

The endorsed plan for the basic public healthcare services delivery model shall be published on the website of the Ministry of Health.

The sub-measure shall be completed by 31 March 2023.

A.1.1.5. Sub-measure 5: Improving working conditions and professional qualifications of health professionals

The objective of this sub-measure is to adopt a legislation on improving working conditions and professional qualifications of health professionals. Decisions on the financial capacity of the State to fulfil the provisions of the draft agreement shall be assessed and adopted. Furthermore, an action plan for improving the psycho-emotional state of doctors shall be prepared and approved by an order of the Minister of Health. A working group shall be set up to develop a mechanism for in-service training of health care professionals.

The sub-measure shall be completed by 30 June 2023.

A.1.1.6. Sub-measure 6: Establishment of a network of personal health care institutions based on the model of regional cooperation

The objective of this sub-measure is to adopt a legislation on the establishment and regulation of a network of personal health care institutions based on the model of centres of excellence and regional cooperation. The principles and criteria for the formation of a network of personal health care institutions shall be developed and a mechanism for cooperation between personal health care institutions and centres of excellence shall be established. A decision of the Government on the necessary regulatory, investment and communication actions to form a sustainable network of health care institutions shall be adopted.

The sub-measure shall be completed by 30 September 2023.

A.1.1.7. Sub-measure 7: Creation of Centre for Advanced Therapies

The objective of this sub-measure is to create a Centre for Advanced Therapies to ensure the availability of innovative advanced therapies and improve the quality of health services. The project foresees an extension of the University Hospital in Vilnius for the development and production of Advanced Therapy Medicinal Products. Investments include an extension of infrastructure,

purchase of medical equipment, and professional development. The Centre for Advanced Therapies shall be fully integrated with the activities of the University Hospital in Vilnius.

The sub-measure shall be completed by 31 December 2025.

A.1.1.8. Sub-measure 8: Creation a representative collection of reference genome data within the health project “1+ Million Genomes”

The objective of this sub-measure is to complete sequencing tests and to enable Lithuania to participate in the EU cross-border health project “1+ Million Genomes”. In particular, the investments in the project “Surveys for the sequencing of the human genome in a representative sample of the total population of Lithuania” shall create a representative collection of reference genome data of Lithuanian citizens. It aims to strengthen Lithuania’s genetic research in order to facilitate secure matching and analysing of these data within the framework of the project.

The sub-measure shall be completed by 31 March 2026.

A.1.1.9. Sub-measure 9: Establishment of Health Professionals Competence Platform

The objective of this sub-measure is to establish a health professionals competence platform to be used for identifying, monitoring and managing health professionals’ skills development. It shall keep a record of health professionals’ licences in line with the relevant regulatory framework and linked to the Licensing Register of Healthcare and Pharmaceutical Professional Practices.

The sub-measure shall be completed by 31 March 2026.

A.1.1.10. Sub-measure 10: Development of healthcare quality assessment model

The objective of this sub-measure is to develop an integrated healthcare quality assessment model and a patient feedback tool. The model is to assess the efficiency and quality of the health services provided by public health offices, primary care centres and hospitals and to create a framework to compare the performance of health institutions.

The sub-measure shall be completed by 30 June 2025.

A.1.1.11. Sub-measure 11: Digitalisation of the healthcare sector

The objective of this sub-measure is to integrate various health information resources into a system based on uniform principles and modernise the electronic health elements. This includes the adoption of an Action Plan on digital health and the implementation of projects related to the digitalisation of the healthcare sector. The investment aims to improve accessibility, quality and resource efficiency of health services and to promote a digitally integrated healthcare system.

The sub-measure shall be completed by 30 June 2026.

A.1.2. Reform 2 “Provision of long-term care services”

The objective of the reform is to improve the accessibility of integrated social and healthcare services by developing and gradually implementing a sustainable long-term care model. An action plan for training, re-skilling and upskilling of long-term care professionals shall be developed and a plan for ensuring the necessary infrastructure for the provision of long-term care services at the

level of municipality and region shall ensure an optimal use of existing infrastructure for health and social protection and resources of municipal and non-governmental organisations. The analysis of resources for institutional, community-based and home-based long-term care shall be made at regional level and a new model for the provision of long-term care shall become operational.

This reform is accompanied by 2 sub-measures: (1) Adoption of the long-term care model (sub-measure 1); (2) Increase of human resources and infrastructure capacity for the provision of long-term care services (sub-measure 2).

A.1.2.1. Sub-measure 1: Adoption of the long-term care model

The objective of this sub-measure is to adopt a legislation governing the gradual implementation of the long-term care model. The model for the provision and financing of social and personal healthcare shall simplify the pathway for patients for obtaining long-term care, thus preparing for the introduction of a long-term care model based on the one-stop shop principle. An in-depth analysis shall be carried out to determine the model for the provision of long-term care services.

The sub-measure shall be completed by 31 March 2024.

A.1.2.2. Sub-measure 2: Increase of human resources and infrastructure capacity for the provision of long-term care services

The objective of this sub-measure is to set up 10 specialised long-term care day centres where patients shall have access to integrated health- and social care services. Equipment and/or vehicles needed for the development of outpatient long-term care services and the necessary human resources for 90 mobile teams shall be provided. At least 1000 professionals shall be trained as long-term care specialists, comprising mobile team staff and staff in the established day centres. While the specialised day centres shall be located in cities, the mobile teams shall be formed throughout the country, with special attention being paid to rural municipalities.

The sub-measure shall be completed by 30 June 2026.

A.1.3. Reform 3 “Systemic improvement of the health system resilience to deal with emergencies”

The objective of the reform is to ensure a balanced, safe and efficient delivery of health services in emergency situations by improving cooperation between health care institutions and adapting infrastructure to emergency situations.

This reform is accompanied by 3 sub-measures: (1) Action plan on improving cooperation between health care institutions and modernization of infrastructure for emergency situations. (sub-measure 1); (2) Modernisation of Centres of expertise in the cluster of infectious diseases (sub-measure 2); (3) Modernisation of emergency departments and resuscitation units in regional hospitals (sub-measure 3).

A.1.3.1. Sub-measure 1: Action plan improving cooperation between health care institutions and modernization of infrastructure for emergency situations

The objective of this sub-measure is to adopt an action plan on improving cooperation between health care institutions and modernization of infrastructure for emergency situations. It shall include requirements for the healthcare institutions to ensure their preparedness and the effectiveness of the

system's response to emergencies. The preconditions shall be created for more efficient cooperation of available human resources. An assessment of the emergency preparedness of healthcare institutions shall be carried out.

The sub-measure shall be completed by 31 March 2023.

A.1.3.2. Sub-measure 2: Modernisation of infectious disease cluster centres

The objective of this sub-measure is to modernise the infectious disease cluster centres in five hospitals located in major cities (Vilnius, Kaunas, Klaipeda, Siauliai and Panevezys), adapting them to emergency and crisis situations. Investments shall include renovation, adaptation of buildings, reconstruction or refurbishment of premises as well as the procurement of medical and laboratory equipment. The sub-measure shall be completed by 30 June 2026.

A.1.3.3. Sub-measure 3: Modernisation of emergency departments and resuscitation units in regional hospitals

The objective of this sub-measure is to modernise emergency, resuscitation and intensive care medical units in seven hospitals/trauma centres in Vilnius, Kaunas, Alytus, Marijampole, Utena, Telsiai and Taurage hospitals. The investments shall include reconstruction and modernisation of emergency medical units and the provision of medical equipment.

The sub-measure shall be completed by 30 June 2026.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
1	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.1. Legislative framework regulating the organisation, management and provision of ambulance services	Milestone	Entry into force of the amended Law on Health Care Institutions and the Law on the Health System of the Republic of Lithuania and the related legislation	Legislation entered into force	N/A	N/A	N/A	Q4	2022	The organisation, management and provision of ambulance services shall be regulated by the Law on Health Care Institutions and the Law on the Health System of the Republic of Lithuania. The requirements for the provision of ambulance services and payment procedures regulating the organisation, management and provision of ambulance services shall be included in orders of the Minister of Health.
2	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.2. Development of digital health system facilitating the secondary use of health data	Milestone	Entry into force of the legislation governing the secondary use of health data	Legislation entered into force	N/A	N/A	N/A	Q3	2022	Legislation on secondary use of health data and the implementing provisions on procedures for issuing permits for secondary use of data, preparation of health data for the secondary use, reimbursement of costs of providing health data by health data controllers to an institution authorized by the Government shall (i) create conditions for efficient and safe secondary use of health data for public interest purposes (research, experimental development and innovation, education and knowledge management in health, health policy-making, statistics), (ii) ensure sustainable development of digital

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
3	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.3. Action Plan on Family Medicine Development 2016-2025	Milestone	Adoption of the updated Action Plan on Family Medicine Development for 2016-2025	Adoption of the Action Plan on Family Medicine Development by the Ministry of Health	N/A	N/A	N/A	Q4	2022	An Action plan on Family Medicine Development for 2016-2025 shall be developed and approved by the Ministry of Health. The Action Plan shall define functions of a family doctor not directly interlinked with the provision of health care services; and redistribute responsibilities between general practitioners and other members of the medical team (nurses, midwives, nursing assistants, lifestyle professionals, social workers or physiotherapists).
4	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.4. Establishment of a basic public health service delivery model	Milestone	Entry into force of legislation establishing a basic public health service delivery model	Legislation entered into force	N/A	N/A	N/A	Q1	2023	Legislation shall enter into force to mandate the delivery of basic public health services that shall be provided by municipalities. A plan setting out basic public health services to be provided by municipalities shall be endorsed by the Commission for the Development of Public Health Care. The plan shall include indicators to monitor service delivery and identify main target groups.
5	A.1.1. Improving the quality and	Milestone	Entry into force of legislation on	Legislation entered into force	N/A	N/A	N/A	Q2	2023	The legislation to improve working conditions and professional qualifications of health

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	accessibility of services and promoting innovation A.1.1.5. Improving working conditions and professional qualifications of health professionals		improving working conditions and professional qualifications of health professionals							professionals shall include provisions on wage regulation, workload, measures to improve the psycho-emotional state of doctors and a mechanism for the in-service training of health professionals.
6	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.6. Establishment of a network of personal health care institutions based on the model of regional cooperation	Milestone	Entry into force of legislation on the establishment and regulation of a network of personal health care institutions based on the model of centres of excellence and regional cooperation	Legislation entered into force	N/A	N/A	N/A	Q3	2023	Legislation governing the network of personal health care institutions based on the model of centres of excellence and regional cooperation shall establish the principles and criteria for the formation of a network of personal health care institutions and a mechanism for cooperation between personal health care institutions and centres of excellence.
7	A.1.1. Improving the quality and accessibility of services and promoting	Milestone	Establishment of an Advanced Therapy Centre	The establishment of an Advanced Therapy Centre	N/A	N/A	N/A	Q4	2025	Establishment of the advanced therapy centre shall enable the preparation of advanced therapy medicinal products and ensure the provision of innovative cell therapy services to the population throughout the country.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	innovation A.1.1.7. Creation of Centre for Advanced Therapies									The advanced therapy centre infrastructure design and construction works shall be completed, medical / laboratory equipment, IT equipment and furniture purchased and installed, methodological guidelines implemented, professional development training completed and the necessary operating licenses obtained.
8	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.8. Creation a representative collection of reference genome data within the health project “Genome Europe”	Target	Number of sequencing tests performed for the whole human genome	N/A	Number	0	750	Q2	2025	Number of completed sequencing tests performed to participate in the implementation of the EU cross-border project “1+ Million Genomes” shall be at least 750. The Lithuanian institutions participating in the project shall be equipped with laboratory and computer equipment necessary for the development of national genomic reference data and implementation of national infrastructure for genomic medicine initiated. .
9	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.8. Creation a representative	Target	Number of sequencing tests performed for the whole human genome	N/A	Number	750	1570	Q1	2026	Number of completed sequencing tests performed to participate in the implementation of the EU cross-border project "1+ Million Genomes" shall be at least 1570. The Lithuanian institutions participating in the project shall be equipped with laboratory and computer equipment necessary for the development of national genomic reference data and implementation

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	collection of reference genome data within the health project “Genome Europe”									of national infrastructure for genomic medicine initiated.
10	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.9. Establishment of Health Professionals Competence Platform	Milestone	Establishment of a Health Professionals Competence Platform	The establishment of Health Professionals Competence Platform	N/A	N/A	N/A	Q4	2024	Health Professionals Competence Platform shall be established and include modalities to identify, monitor, plan and manage health professionals such as doctors, nurses, public health, pharmaceutical specialists’ skills development (reskilling and upskilling). The Platform shall store records of health professionals’ licences and be linked to the Licensing Register of Healthcare and Pharmaceutical Professional Practices. The Platform shall enable monitoring and planning professional development of specialists, monitoring of upskilling and reskilling of specialists of national health providers and public health care.
11	A.1.1. Improving the quality and accessibility of services and promoting innovation. A.1.1.10. Development of healthcare quality	Target	Share of health care institutions included in the Lithuanian national health system display panel based on a set of performance indicators		% (Percentage)	0	100	Q2	2025	Share of health care institutions included in the health system display panel based on a set of performance indicators shall be monitored by the Ministry of Health and the State Health Care Accreditation Agency under the Ministry of Health. An IT tool for monitoring the quality of health services provided at national, municipal and health care provider level shall be put in place. The IT monitoring tool shall allow assessing the performance of

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	assessment model									health care institutions, compare the values of indicators with the target values at the national, municipal and health care institutions level, compare the activities of all health care institutions according to the selected indicators. The IT tool shall enable planning decisions to be made on the basis of the monitored information aimed at improving the performance of the health care institutions.
13a	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.11. Digitalisation of the healthcare sector	Milestone	Action plan for the Development of the Digital Health System	Action Plan approved and projects implemented	N/A	N/A	N/A	Q2	2026	The Action Plan for the Development of the Digital Health System shall be approved by Ministerial Order and projects related to: the development of telemedicine; communicable disease surveillance; e-health records of medical images; monitoring and updating of data for pharmaceutical markets; monitoring of the quality of personal health services; preventive programmes; piloting of adaptation of information system for the analysis and monitoring of myocardial infarction cluster data; analysis of costs of health care services; development of modules for the emergency management information system shall be implemented.
14	A.1.1. Improving the quality and accessibility of services and promoting	Target	Share of healthcare professionals whose license is recorded and digitally monitored		% (Percentage)	0	50	Q1	2026	Share of country's healthcare professionals, whose licence shall be recorded and digitally monitored in an IT system. The State Health Care Accreditation Agency shall monitor compliance with the license

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	innovation A.1.1.9. Establishment of Health Professionals Competence Platform									conditions of healthcare specialists.
15	A.1.2. Reform of long-term care services A.1.2.1. Adoption of the long-term care model	Milestone	Entry into force of legislation governing the implementation of the long-term care model	Legislation entered into force	N/A	N/A	N/A	Q1	2024	Legislation governing the gradual implementation of the long-term care model shall include the concept of long-term care services, service provision requirements, the administration of long-term care services, clear assignment of service administration functions to specific institutions, set out the basic requirements for relevant entities to provide long-term care services and establish principles and mechanisms for the financing of long-term care services.
16	A.1.2. Reform of long-term care services A.1.2.2. Increase of human resources and infrastructure capacity for the provision of long-term care services	Milestone	Creation of outpatient long-term care services	Increased human resources and infrastructure capacity	N/A	N/A	N/A	Q2	2025	1000 long-term care professionals trained, 82 mobile teams strengthened, and 3 day care centres established.
17	A.1.2. Reform of long-term care	Milestone	Creation of outpatient long-term	Increased human resources and	N/A	N/A	N/A	Q1	2026	90 mobile teams strengthened (including those in Milestone 16) and 10 day care centres

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	services A.1.2.2. Increase of human resources and infrastructure capacity for the provision of long-term care services		care services	infrastructure capacity							established (including those in Milestone 16).
18	A.1.3. Systemic improvement of the resilience of the health system to work in emergencies A.1.3.1. Action plan improving cooperation between health care institutions and modernization of infrastructure for emergency situations	Milestone	Entry into force of an Action plan on improving cooperation between health care institutions and modernization of infrastructure for emergency situations	Adoption of the Action Plan on cooperation between health care institutions and modernisation of infrastructure for emergency situations by the Ministry of Health	N/A	N/A	N/A		Q1	2023	The action plan to improve cooperation between health care institutions and to adapt infrastructure to emergency situations shall include requirements on preparedness to emergencies for healthcare institutions and ensure efficient deployment of human resources.
19	A.1.3. Systemic improvement of the resilience of the health system to work in emergencies	Target	Number of modernised infectious disease cluster centres		Number	0	5		Q2	2026	The target shall be achieved after the following actions: (i) requirements for infectious disease cluster centres have been updated ; (ii) five infectious disease cluster centres have been modernised.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	A.1.3.2. Modernisation of infectious disease cluster centres									
20	A.1.3. Systemic improvement of the resilience of the health system to work in emergencies A.1.3.3. Modernisation of emergency, resuscitation or intensive care medical units in regional hospitals	Target	Number of modernised emergency, resuscitation or intensive care units		Number	0	7	Q2	2026	The target shall be achieved after the following actions: (i) update requirements for the operation of emergency, resuscitation or intensive care units ; (ii) modernise emergency, resuscitation or intensive care units in seven hospitals .

B. COMPONENT 2: GREEN TRANSFORMATION OF LITHUANIA

The component of the Lithuanian recovery and resilience plan contributes to addressing challenges linked to the green transition, and in particular the need to lower GHG emissions, including from the transport sector, increase energy efficiency in buildings and transport, enhance resource efficiency and contribute to GHG absorption through nature-based solutions.

The component envisages the preparatory works for development of offshore wind power plant and related infrastructure, support for the construction of individual storage facilities and the establishment of renewable energy communities, and installation of other electricity storage infrastructure, dedicated to public use during a first period of time. As regards mobility, key measures entail support for the replacement of polluting road transport vehicles used by the public sector and business with clean vehicles, to improve the quality and attractiveness of public transport services by upgrading public transport vehicles with zero or low emission vehicles, establishment of charging/refilling infrastructure for all types of clean vehicles using alternative fuels, and to develop alternative fuels sectors (biomethane, second generation liquid biofuels, hydrogen). As regards energy efficiency, this is planned to be achieved by the building renovation packages and standards, municipal development plans, sustainable urban development methodologies and district renovation projects, promoting the supply of construction products and services that speed up the renovation of buildings and funding for renovation. To restore the capacity of degraded wetlands to absorb and store GHG, a reform on restoring these wetlands is envisaged, and biodiversity-rich forests shall be acquired. Finally, resource efficiency shall be advanced with the adoption of the Circular Economy Action Plan, which shall lay out the direction to more resource efficient Lithuania by 2035.

The measures included in the component support addressing the country-specific recommendation to focus on investment-related economic policy on energy and resource efficiency, sustainable transport and energy interconnections (CSR3 2019).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). It is also expected that if the support is provided to any installation covered by the EU Emissions Trading System (ETS), the ETS activities need to achieve greenhouse gas emissions lower than the relevant ETS benchmarks¹.

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

B.1.1. Reform 1 “More sustainable electricity produced in the country”

The objective of the reform is to promote the production, transmission and consumption of electricity from renewable sources, improving institutional and legal mechanisms, and providing

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

investment incentives for businesses and citizens. In particular, this reform aims to: (i) increase the production of electricity from RES to at least 7 TWh by 2030, which shall ensure that RES generate 50% of total national electricity consumption; (ii) increase local electricity production capacities; (iii) facilitate the development of capacities required for the production of electricity from RES by supporting the most economically efficient technologies; (iv) gradually integrate the electricity producers using RES into the market; (v) ensure a minimum financial burden on electricity consumers; (vi) ensure non-discrimination against the producers of imported electricity and allowing other Member States to benefit from the support mechanism introduced by the draft Law on Energy from Renewable Sources; (vii) ensure the dismantling of power plants which stopped their operation; (viii) ensure that electricity is not produced at negative prices; (ix) create appropriate conditions for prosumers and RES communities.

This reform is accompanied by 3 sub-measures: (1) preparatory work for the development of offshore wind parks and related infrastructure (sub-measure 1); (2) support for the construction of onshore RES plants (solar and wind power) and individual storage facilities (sub-measure 2); (3) installation of other electricity storage infrastructure (sub-measure 3).

B.1.1.1 Sub-measure 1: Preparatory work for the development of offshore wind power plants and related infrastructure

The objective of this sub-measure is to carry out preparatory works for the development of offshore wind power plants. The sub-measure shall include the following: (i) measurements of wind speeds and other parameters; (ii) studies on the seabed of the area dedicated to the development of offshore wind power plant and the connection to the onshore grids; (iii) consultancy services for offshore wind parks and their connection to the onshore grids; (iv) studies on the implementation of the infrastructure and the identification of the offshore wind power plants' connection to onshore grid route and place of substations; (v) preparation, adoption and implementation of the spatial planning documents for offshore wind connection to onshore grid; and (vi) preparation of technical specifications for connection to the onshore grid.

The sub-measure shall be completed by 31 March 2026.

B.1.1.2 Sub-measure 2: Support for the construction of individual storage facilities

The objective of this sub-measure is to provide support for RES storage installations. The sub-measure shall provide support to legal entities, households, farmers and renewable energy communities for the acquisition and installation of RES storage. As a result of the investment, 140.3 MWh of electricity storage capacity shall be created.

The sub-measure shall be completed by 30 June 2026.

B.1.1.3 Sub-measure 3: Installation of other electricity storage infrastructure

The objective of this sub-measure is to ensure the security, stability and readiness of the Lithuanian electricity system for the operation of isolated work prior to its interconnection with the electricity grids of continental Europe. The sub-measure shall consist of support to install four energy storage installations, each of 50 MW that shall provide synthetic inertia in response to frequency change, congestion management of the grids, which is necessary to integrate 100% of electricity generated from RES.

The sub-measure shall be completed by 31 December 2022.

B.1.2. Reform 2 “Moving without polluting the environment”

The objective of this reform is to significantly reduce GHG emissions by phasing out the most polluting road transport vehicles (private, public, commercial, public transport and freight fleet) in cities and regions and by increasing the share of renewable energy sources in the transport sector.

The implementation of the reform was started when the Seimas adopted the Law on Alternative Fuels. It shall be further continued with the adoption and entry into force of a legislative framework, establishing a procedure for determining energy efficiency and environmental protection requirements for the purchase of road transport vehicles and for cases in which they are mandatory. This framework shall enter into force by 31 December 2021.

The Sustainable Mobility Fund shall be established, which shall provide support, in certain defined cases, for the purchase and usage of clean vehicles as well as installation, modernisation and development of alternative fuels infrastructure for these vehicles. The fund shall also be used to support restrictions for the usage of internal combustion engine powered vehicles, with the exception of zero and low-emission vehicles. The support shall be provided in a targeted and continuous manner, until at least 2030. The fund shall become operational by 31 March 2022.

In addition to the replacement of polluting vehicles, the reform shall also replace the road user charge paid by the owners of vehicles² for the period of use with an e-toll charge. The distance-based toll system aims to encourage vehicle owners/operators to use more environmentally friendly vehicles, as well as to rationalise the planning and optimisation of their travel routes, as the length of the journey shall determine the amount of the toll.

As regards public transport, in addition to the replacement of polluting public transport vehicles, legislation shall enter into force to reform of the long-distance inter-city public transport network, including: defining criteria for public service obligations on long-distance routes; aligning coach routes with rail routes and the local transport system to ensure inter-connectivity between regional hubs; and introducing inter-municipal routes.

The measure shall be completed by 30 June 2026.

This reform is accompanied by four sub-measures: (1) support for the purchase of clean vehicles by the public sector and businesses, and for sustainable mobility (Sub-measure 1); (2) support for the purchase of clean public transport vehicles (Sub-measure 2); (3) installation of vehicle charging/filling infrastructure (Sub-measure 3); and (4) support the development of RES fuels (biomethane gas, second-generation liquid biofuels for transport and green hydrogen) (Sub-measure 4).

B.1.2.1. Sub-measure 1: Support for the purchase of clean vehicles by the public sector and businesses, and for sustainable mobility

The objective of this sub-measure is to reduce the number of polluting vehicles to promote sustainable mobility and consequently to reduce air pollution in urban environments. Under this

² According to the Law on Financing of Road Maintenance and Development Programme of Republic of Lithuania.

sub-measure support shall be provided for the purchase (including purchase through lease) of passenger cars, buses, and heavy duty vehicles in the following categories and quantities:

- Light vehicles (class M1 and N1) - zero emissions (such as electric and hydrogen), vehicles for the public sector, total 100 units;
- Heavy duty transport vehicles (class N3 and M3) - zero emission and low emission, as defined in the Regulation 2019/1242 (electric, hydrogen, biogas produced from RED II compliant raw materials), total 150.

As regards vehicles running on biomethane, it is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, heavy-duty vehicles shall be zero-emission or low emission or run solely on biomethane, which shall comply with the criteria set out in Directive 2018/2001 (RED II Directive). Biofuel and biomethane gas and biofuel producers shall have to provide certificates (Proof of Sustainability) issued by independent evaluators, as provided for in Directive 2018/2001.

Furthermore, it shall be ensured that vehicles supported under the Lithuanian plan only use RED II compliant biofuels, bioliquids and biomass fuels. Finally, the level of RES fuels in the national fuel mix shall also gradually increase due to the obligation on fuel suppliers regarding the blending of biofuels, which shall reach 16.8% in 2030, according to the Law on Alternative Fuels. A system of renewable fuel accounting units shall be created to record the quantities of biomethane gas and other renewable fuels supplied to the transport sector and the certificates given to producers to fulfil their RES fuels supply obligations, and therefore ensuring the consumption of biomethane and other RES fuels produced. The system shall become operational by 31 December 2021. All these elements together shall ensure that produced biofuels and biogas are consumed in the transport sector and replace the equivalent share of fossil fuels.

Under this sub-measure, support shall also be provided to the retrofitting of buses in Lithuania. As a result of this support, at least 7 units of buses shall be retrofitted.

Under the sub-measure, support shall also be provided for the construction or renovation of 174 km of bicycle paths, with support for pedestrian paths also permitted where they are physically and functionally integrated with a bicycle path supported by the investment.

Under the sub-measure, support shall also be provided for the electrification of railways, through the installation of traction substations in Žasliai and Kretinga and the installation of an overhead contact system along a railway between Radviliškis and Klaipėda.

In order to ensure that the measure complies with the ‘Do no significant harm’ Technical Guidance (2021/C58/01), the legal agreement between Lithuania and the entrusted entity or the financial intermediary in charge of the financial instrument and the subsequent investment policy of the financial instrument shall:

- i. require the application of the Commission’s technical guidance on sustainability proofing for the InvestEU Fund; and

- ii. exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use³; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks⁴; (iii) activities and assets related to waste landfills, incinerators⁵ and mechanical biological treatment plants⁶; and (iv) activities and assets where the long-term disposal of waste may cause harm to the environment; and
- iii. require the verification of legal compliance with the relevant EU and national environmental legislation of the projects by the entrusted entity or financial intermediary for all transactions, including those exempted from sustainability proofing.

The sub-measure shall be completed by 30 June 2026.

B.1.2.2. Sub-measure 2: Support for the purchase of zero-emission public transport vehicles

The objective of the investment is to make public transport more environmentally friendly by replacing polluting vehicles with cleaner ones and consequently reducing emissions and increasing the attractiveness of public transport. Under this sub-measure, the following shall be carried out: (1) entry into force of legislation to reform the long-distance inter-city public transport network, including: defining criteria for public service obligations on long-distance routes; aligning coach routes with rail routes and the local transport system to ensure inter-connectivity between regional hubs; and introducing inter-municipal routes; and (2) support provided to municipal administrations and natural and legal persons providing public transport services to purchase 260 new, electric and hydrogen powered buses (class M2 and M3).

The sub-measure shall be completed by 30 June 2026.

B.1.2.3. Sub-measure 3: Installation of vehicle charging/alternative fuel filling infrastructure

The objective of this sub-measure is to create an optimal network of publicly accessible and private recharging and alternative fuel filling infrastructure, in order to create favourable conditions for business and citizens to operate clean vehicles. Under this sub-measure, the following shall be carried out: (1) an information system for publicly accessible charging/refilling points for electric vehicles made operational (by 31 March 2022); and (2) support provided to business and natural persons and municipalities to install and make operational:

³ Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

⁴ Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

⁵ This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

⁶ This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

- Publicly accessible electric vehicle recharging points for natural/legal persons (in cities and near national roads) – 2000 units in total;
- Publicly accessible hydrogen refuelling stations – 2 units ;
- Private recharging points – 18 910 units in total.

The sub-measure shall be completed by 30 June 2026.

B.1.2.4. Sub-measure 4: Support to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and green hydrogen)

The objective of this investment is to create a supply of renewable fuels and to promote their use in transport sector. Under this sub-measure, the following shall be carried out: (1) support provided to establish biomethane gas production facilities with a total capacity of 24.2 MW (by 30 June 2026); (2) support provided to develop second-generation biofuel sector capacities with the outlook to achieve a capacity for liquid second-generation biofuels of 12.4 KTOE (by 30 June 2026); and (3) support provided to install green hydrogen production capacity of 4 MW by 30 June 2026.

As regards the development of biomethane gas and second-generation biofuel, it is expected that this sub-measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, this investment is in line with the provisions of the Directive (EU) 2018/2001 of the European Parliament and of the Council (RED II), and the biofuels and biomethane gas supplied to refuelling points shall only be produced from feed stocks classified as waste or residues (raw materials in Annex IX of Directive 2018/2001) and shall not be made from food and feed crops.

The sub-measure shall be completed by 30 June 2026.

B.1.3. Reform 3 “Accelerating renovation of buildings and a sustainable urban environment”

The objective of the reform is to increase the pace of the building renovation process by exploiting the benefits of the digitalised serial renovation of buildings, by broadening the integrated approach to the living environment, including adaptation of buildings to the needs of persons with disabilities, and by promoting a climate- and environment-friendly transformation of the construction sector and products. The reform is accompanied by four sub-measures: (1) update and testing in practice of building renovation packages and standards and creation of a methodology for the development of sustainable cities (Sub-measure 1); (2) creation of tools to facilitate building renovation coordination and technical assistance (Sub-measure 2); (3) promoting the supply of construction products and services that speed up the renovation of buildings (Sub-measure 3); and (4) support for faster renovation of buildings in line with up-to-date building renovation standards (Sub-measure 4).

B.1.3.1. Sub-measure 1: Update of building renovation packages and standards and creation of a methodology for the development of sustainable cities

The objective of this sub-measure is to make the necessary regulatory changes in order to accelerate the renovation of building and to contribute to the greening of regions.

Under this sub-measure, a number of regulatory changes shall be carried out. As regards the regulatory changes, the following shall be adopted and enter into force:

- a) Resolution of the Republic of Lithuania approving the Plan of Implementation of the Long-term Building Renovation Strategy, which shall provide for a legislative plan to accelerate the conversion of sites and the conversion of the existing buildings, and to formalise the use of building information modelling (BIM) techniques, a plan for district renovation initiatives and investment projects;
- b) Amendment of Construction Technical Regulation “Design and Certification of the Energy Performance of Buildings”, legitimising the energy performance class of the renovated building at least Class B;
- c) Amendment of Construction Technical Regulation “Design of Wooden Structures”;
- d) Guidelines for Sustainable Urban Development.

The sub-measure shall be completed by 31 December 2023.

B.1.3.2. Sub-measure 2: Tools to facilitate building renovation coordination and technical assistance

The objective of this sub-measure is to create tools to facilitate building renovation coordination and technical assistance. The sub-measure shall consist of a creation of the competence centre for building renovation (by 31 December 2022) and three digital tools as follows:

- 1) Digital methodological tools (for the preparation of investment projects, standard technical specifications for design and contracted works) for planning of green and innovative energy efficiency measures in renovated buildings;
- 2) Operationalisation and provision of service of two information systems for building data and building renovation projects administration.

The sub-measure shall be completed by 30 September 2025.

B.1.3.3. Sub-measure 3: Promoting the supply of construction products and services that speed up the renovation of buildings

The objective of this sub-measure is to create a local market for the production of standardised modular structures from organic materials, and to provide support to enterprises to build the production capacity of wood engineering materials and building components used for the green renovation of buildings. Under this sub-measure support shall be provided to the construction sector, the wood industry and the manufacturing industry. As a result of this support, production lines of modular structures from organic material production with a capacity of 408 220 m²/year shall be installed.

The sub-measure shall be completed by 30 June 2026.

B.1.3.4. Sub-measure 4: Support for faster renovation of buildings in line with up-to-date building renovation standards

The objective of this sub-measure is to provide support for the renovation of 518 multi-apartment buildings with a surface area of at least 880 000 m² aiming to achieve on average at least a reduction of 30% of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation, and energy efficiency class B. The support shall take the following forms:

- (i) compensation of on average at least 30% of the renovation works expenditure. .
- (ii) compensation for the portion of the interest paid on loans taken out to finance these renovations exceeding an interest rate of 3%.
- (iii) 100% compensation of technical assistance expenditure for 218 renovation projects (buildings).

The RRF shall support part of the costs of this investment. This investment may also receive support from other Union programmes or instruments for costs that are not supported by the RRF. The sub-measure shall be completed by 30 June 2026.

B.1.4. Investment 4: “Maintaining and increasing GHG absorption capacity”

The objective of this investment is to reduce GHG emissions from Lithuanian lands by creating favourable conditions for biodiversity conservation and increasing GHG removals. Under this investment, the following shall be carried out: (1) regulatory changes to operationalise the national framework for the identification of damaged peatlands and to later manage the restored peatlands; and (2) acquisition for conservation purposes of at least 266 ha of privately-owned biodiversity-rich forest areas.

Under the first part of this investment, measures to restore water levels, restore good agricultural and environmental condition and put in place a monitoring system where necessary shall be designed and implemented. The concerned actors shall be offered advice and training. Once the investment has been completed, the applicants are expected to fulfil their ongoing commitments for the maintenance of re-wetted peatland by receiving compensatory payments in the new programming period under the measure foreseen in the Lithuanian Strategic Plan for Agriculture and Rural Development 2023-2027 “Extensive wetland management”. In areas concerned, economic activities which do not adversely affect the conservation of the restored wetland may be permitted. The selection of an economic activity shall be carried out on a case-by-case basis, taking into account the specific characteristics of the area and the environmental constraints involved.

Under the second part of this investment, biodiversity-rich forests shall be purchased. The purchase of forests aims to contribute to the preservation and improvement of the conservation of European natural habitats and ecosystems and to have a positive impact on the absorption of GHG.

The investment shall be completed by 30 June 2026.

B.1.5. Reform 5: “Towards a circular economy”

The objective of the reform is to develop a fully-fledged circular economy model with the involvement of all stakeholders, ensuring circularity principles and waste prevention in the

industrial sector, expanding the production and use of secondary raw materials, increasing material and resource efficiency, promoting sustainable design and green innovation, ensuring the sustainability, durability, repair and renewal of products. As a result of the reform, an action plan for Lithuania's transition to a circular economy by 2035 shall be adopted and enter into force. The action plan shall focus on waste prevention, recycling, product design and use of secondary raw materials, digitalisation, the promotion of green innovation, as well as on an improved legal framework and fiscal measures promoting long-term benefits instead of short-term solutions and results for a return of resources to circularity. The aim is to ensure a systemic institutional approach to the circular economy and close cooperation between the institutions involved.

The reform shall be completed by 31 March 2023.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
21	B.1.1 More sustainable electricity produced in the country	Milestone	Entry into force of the legislation to improve institutional and legal mechanisms to promote the production, transmission and consumption of electricity from renewable sources	Provision in the law indicating the entry into force				Q4	2021	Entry into force of amendments regarding the Law on Energy from Renewable Sources, the Electricity Law and the Energy Law (offshore and onshore). These legal acts shall establish that the public institution, Lithuanian Energy Agency, shall consult and provide methodological assistance on the issues linked to activities in the electricity sector, which would facilitate the processes for applicants and ensure that information is provided in a timely manner. These acts shall also: - regulate the conditions for auction winners to sell electricity under bilateral agreements, as this would provide more clarity for investors on how to operate in the market; - set long-term renewable energy targets for all sectors, i.e. set long-term national targets at the legislative level and create certainty for investors regarding RES development; - establish a new type of permits – a

22	B. 1.1 More sustainable electricity produced in the country - B.1.1.1 Preparatory steps for the development of offshore wind infrastructure	Milestone	Performance and completion of the preparatory work for the development of offshore wind power plants and the installation of infrastructure	Completion of the preparatory works by the relevant authorities								permit to modernize (reconstruct) a power plant or electricity generation facility, as provided for in the Directive (EU) 2018/2001 of the European Parliament and of the Council on the promotion of the use of energy from renewable sources. The following studies and consulting services shall be performed: 1) a study on the implementation of the infrastructure: technical solutions, technologies, the value of installation of infrastructure, cost-benefit analysis. 2) offshore wind parks connection to onshore route and substations' place identification. 3) wind speed and other parameters measurement study. 4) seabed survey of the territory designated for the development of the offshore wind park. 5) seabed surveys for connection between the offshore wind park and land. 6) consulting services for offshore wind parks and their connection to the onshore grid. 7) territorial planning documents for offshore wind parks connection with onshore grid prepared. 8) territorial planning documents for offshore wind parks connection with
												2026 Q1

										onshore grid implemented. 9) technical specifications for the offshore wind park connection with the onshore grid prepared. Results of studies, measurements and surveys shall be used for design of offshore wind park and their connection to onshore grid.
25	B.1.1 More sustainable electricity produced in the country –B.1.1.2 Support for the construction of individual storage facilities	Target	Energy storage capacity approved for installation		MWh	0	140,3	Q3	2025	140,3 MWh of individual energy storage capacity approved for installation by Decisions of the Lithuanian Energy Agency or the Environmental Project Management Agency.
26	B.1.1 More sustainable electricity produced in the country - B.1.1.2 Support for the construction of individual storage facilities	Target	Individual energy storage capacity in operation		MWh	0	140,3	Q2	2026	1140,3 MWh of individual energy storage capacity have been connected to power plants and put into operation.
27	B.1.1 More sustainable electricity produced in the country - B.1.1.3 Installation of	Target	Installed capacity of new electricity storage facilities (MW)		MW	0	200	Q4	2022	Entry in operation of four energy storage installations, each of 50 MW.

	without polluting the environment		legislation introducing an electronic road toll system based on the ‘user pays’ and ‘polluter pays’ principles	entered into force							an electronic road toll system which shall be based on the ‘user pays’ and ‘polluter pays’ principles. The toll paid by the keepers of vehicles for the period during which the road infrastructure is used shall be converted into a toll paid for the road mileage (e-tolling).
32	B.1.2. Moving without polluting – the environment – B.1.2.1. Support for the purchase of clean vehicles by the public sector and businesses, and for sustainable mobility	Target	Number of clean transport vehicles purchased and registered in Lithuania		Number	0	250	Q2	2026		Number of clean transport vehicles purchased (including purchased through leasing) and registered in Lithuania benefitting from State subsidies granted after calls for proposals: a) at least 100 zero emission (electric and hydrogen) light vehicles (class M1 and N1); b) at least 150 zero emission (electric and hydrogen) or low emission heavy duty transport vehicles (class N3 and M3) as defined in the Regulation 2019/1242 (biomethane produced from RED II compliant raw materials); In order to comply with the ‘Do no significant harm’ Technical Guidance (2021/C58/01), vehicles running on biomethane shall run solely on biomethane, which shall comply with the criteria set out in Directive 2018/2001 (RED II Directive).
32a	B.1.2. Moving without polluting	Target	Length of newly built or renovated		km	0	174	Q2	2026		Construction or renovation of 174 km of bicycle paths or lanes or combined

	the environment – B.1.2.1. Support for the purchase of clean vehicles by the public sector and businesses, and for sustainable mobility		bicycle paths or combined bicycle and pedestrian paths							bicycle and pedestrian paths.
32b	B.1.2. Moving without polluting – the environment – B.1.2.1. Support for the purchase of clean vehicles by the public sector and businesses, and for sustainable mobility	milestone	Electrification of railway segments between Radviliškis and Klaipėda	Overhead contact system and Traction substations installed			Q2	2026	Installation of an overhead contact system along a section of railway between Radviliškis and Klaipėda, comprising the following segments: • Radviliškis – Kužiai • Kužiai – Lieplaukė • Lieplaukė – Kretinga • Kretinga – Klaipėda (Draugystė station) In addition, traction substations shall be installed in Žasliai and Kretinga.	
33	B.1.2. Moving without polluting – the environment – B.1.2.1. Support for the purchase of clean vehicles by the public sector and businesses, and for sustainable mobility	Target	Number of electric buses retrofitted in Lithuania		0	7	Q2	2026	At least 7 buses retrofitted in Lithuania allowing the vehicles to qualify as zero- emission buses. The selection criteria shall ensure compliance with the ‘Do no significant harm’ Technical Guidance (2021/C58/01) of supported transactions under this measure through the use of sustainability proofing, an exclusion list, and the requirement of compliance with the relevant EU and national environmental	

											legislation.
34	B.1.2 Moving without polluting – the environment – B.1.2.2. Support for the purchase of zero-emission public transport vehicles	Milestone	Inter-urban mobility system reform	Legislation entered into force					Q2	2026	Entry into force of legislation to reform the long-distance inter-city public transport network, including: defining criteria for public service obligations on long-distance routes aligning coach routes with rail routes and the local transport system to ensure inter-connectivity between regional hubs; and introducing inter-municipal routes.
35	B.1.2 Moving without polluting – the environment – B.1.2.2. Support for the purchase of zero-emission public transport vehicles	Target	Contracts signed with public transport operators in urban and suburban areas for financing the purchase of low-floor electric and hydrogen powered public transport vehicles (buses)		Number of vehicles	0	260		Q2	2025	Contracts signed with public transport operators in urban and sub-urban areas for financing the purchase of 260 (class M2 and M3) low-floor electric and hydrogen powered buses.
36	B.1.2 Moving without polluting – the environment – B.1.2.2. Support for the purchase of zero-emission public transport vehicles	Target	Delivery of low-floor electric and hydrogen powered public transport vehicles (buses)		Number of vehicles	0	260		Q2	2026	Delivery of 260 (class M2 and M3) low-floor electric and hydrogen powered buses to public transport operators in urban and suburban areas.
37	B.1.2 Moving without polluting – the environment – B.1.2.3. Installation of vehicle	Milestone	Entry into operation of an information system for publicly accessible recharging points for	Entry into operation of an information system for publicly accessible					Q1	2022	Entry into operation of an information system which shall: 1. Provide and record unique identification codes of publicly accessible recharging points for electric vehicles and

	recharging/alternative fuel filling infrastructure	electric vehicles	recharging points for electric vehicles						their operators.
									2. Provide real-time static/dynamic data from publicly accessible charging stations for electric vehicles operating in Lithuania.
38	B.1.2 Moving without polluting – the environment – B.1.2.3. Installation of vehicle recharging/alternative fuel filling infrastructure	Contracts signed for the installation of normal and high power publicly accessible recharging points and high-power recharging points for freight vehicles and buses		Number of recharging points	0	2000	Q4	2025	Contracts signed for the installation of normal power and high power publicly accessible electric vehicles recharging points and high-power recharging points for freight vehicles and buses. The types of recharging points for electric vehicles in terms of power and availability are laid down in Regulation (EU) 2023/1804 on the deployment of alternative fuels infrastructure, and repealing Directive 2014/94/EU.
39	B.1.2 Moving without polluting – the environment – B.1.2.3. Installation of vehicle recharging/alternative fuel filling infrastructure	Entry into operation of normal and high power publicly accessible recharging points and high-power recharging points for freight vehicles and buses		Number of recharging points	0	2000	Q2	2026	Publicly accessible normal and high power electric vehicles recharging points and high-power recharging points for freight vehicles and buses installed and in operation. The types of recharging points for electric vehicles in terms of power and availability are laid down in Regulation (EU) 2023/1804 on the deployment of alternative fuels infrastructure, and repealing Directive 2014/94/EU.
40	B.1.2 Moving without polluting – the environment – B.1.2.3. Installation of vehicle	Approved funding for final beneficiaries for private recharging points		Number of recharging points	0	18 910	Q4	2025	18 910 private electric vehicle recharging points shall be approved for funding by Decisions of the Lithuanian Energy Agency.

	recharging/alternative fuel filling infrastructure	Target	Entry into operation of private recharging points		Number of recharging points	0	18 910	Q2	2026	18 910 private electric vehicle recharging points shall be installed and have entered into operation.
41	B.1.2 Moving without polluting – the environment – B.1.2.3. Installation of vehicle recharging/alternative fuel filling infrastructure	Target	Entry into operation of private recharging points		Number of recharging points	0	18 910	Q2	2026	18 910 private electric vehicle recharging points shall be installed and have entered into operation.
42	B.1.2 Moving without polluting – the environment – B.1.2.3. Installation of vehicle recharging/alternative fuel filling infrastructure	Target	Entry into operation of a service of publicly accessible hydrogen stations		Number of hydrogen stations	0	2	Q2	2026	Operationalisation and provision of service of 2 publicly accessible hydrogen stations.
43	B.1.2 Moving without polluting – the environment – B.1.2.3. Installation of vehicle recharging/alternative fuel filling infrastructure	Milestone	Adoption of the action plan to integrate electric charging infrastructure network	Adopted action plan on electric charging infrastructure				Q4	2021	Adoption of an action plan which shall identify the priority directions for development and set requirements for the installation of recharging points for electric vehicles in order to ensure the maximum efficient development of recharging infrastructure for electric vehicles.
44	B.1.2 Moving without polluting – the environment – B.1.2.4. Support	Milestone	Entry into operation of an IT system of renewable transport	IT system of accounting units for fuels from renewable				Q4	2021	In order to ensure the level of consumption of biomethane gas in the transport sector, an appropriate IT platform shall be set up to record the

	to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and green hydrogen)	fuel accounting units	sources operational							quantities of biomethane gas and other renewable fuels supplied to the transport sector and the certificates given to producers for which the resulting gas shall be used to fulfil the fuels obligations.
45	B.1.2 Moving without polluting – the environment – B.1.2.4. Support to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and green hydrogen)	Installed total capacity of new biomethane gas generation facilities, MW		MW	0	24,2	Q2	2026		Installation of 5 new biomethane gas generation facilities with a total capacity of 24,2 MW. From the installed capacity, 3 generation facilities shall be considered operational on the basis of the connection of the biomethane gas generation capacity to the natural gas network and the information provided by the gas transmission system operator. In order to comply with the ‘Do no significant harm’ Technical Guidance (2021/C58/01), the biomethane shall be produced from the feed stocks listed in the Annex IX of the Renewable Energy Directive.
46	B.1.2 Moving without polluting – the environment – B.1.2.4. Support to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and	Annual additional production of liquid second generation biofuels		KTOE	0	12,4	Q2	2026		Additional 12,4 ktOE of liquid second generation biofuels are produced in the installed production capacity. The volume of annual production shall be assessed one year after the production begins.

51	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.2. Tools to facilitate building renovation coordination and technical assistance	Target	Operationalisation and provision of service of three information systems for design of building renovation, for administration of renovation projects and Lithuanian Buildings Data Bank		Number	0	3	Q3	2025	Competence Centre (EPMA unit) (50% of the vacancies at Competence Centre are filled) is operational. The following 3 information systems shall be fully functional: 1. Digital methodological tool for planning of green and innovative energy efficiency measures in renovated buildings; 2. Building renovation projects administration information system; 3. Lithuanian Buildings Data Bank.
52	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.3. Promoting the supply of construction products and services that speed up the renovation of buildings	Target	Installed production capacity of modular structures from organic materials		m ² /year	0	408 220	Q2	2026	Installed automated new production lines of modular structures from organic material with a capacity of 408 220 m ² /year.
53	B.1.3	Target	Area of renovated		m ²	0	300 000	Q2	2025	Area of renovated multi-apartment

	Accelerating renovation of buildings and a sustainable urban environment – B.1.3.4. Support for faster renovation of buildings in line with up-to-date building renovation standards		multi-apartment buildings								buildings benefiting from at least one of the forms of support funded by the RRF (compensation of construction costs, interest rate subsidy and/or technical assistance). The accelerated renovation of buildings shall achieve on average a reduction of at least 30% of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation and achieve energy efficiency class B. The total number of renovated multi-apartment buildings shall be 173, and their area is 300 000 m2.
54	B.1.3 Accelerating renovation of buildings and a sustainable urban environment - B.1.3.4. Support for faster renovation of buildings in line with up-to-date building renovation standards	Target	Area of renovated multi-apartment buildings		m²	300 000	880 000	Q2	2026		Area of renovated multi-apartment buildings benefiting from at least one of the form of support funded by the RRF (compensation of construction costs, interest rate subsidy and/or technical assistance). 218 renovated buildings shall benefit from technical assistance supported by the RRF (including buildings supported under T53). The accelerated renovation of buildings shall achieve on average a reduction of at least 30% of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation and achieve energy efficiency class B. The total number of renovated multi-apartment buildings shall be 518, and their area is 880 000 m2.
55	B.1.4 Maintaining and increasing GHG absorption	Target	Biodiversity-rich forest areas		ha	0	266	Q2	2026		At least 266 ha of privately-owned biodiversity-rich forest areas shall be purchased and registered under

	capacity		purchased							conservation status.
57	B.1.4 Maintaining and increasing GHG absorption capacity	Milestone	Legislation, regulating restoration of wetlands (peatlands) and their further protection and sustainable use, entered into force	Legislation entered into force				Q3	2022	Legislation, regulating restoration of wetlands (peatlands) and their further protection and sustainable use, entered into force.
58	B.1.5 Towards a circular economy	Milestone	Approval of Action Plan for the transition to Circular Economy	Action Plan approved by Government Protocol				Q1	2023	Approval by Government Protocol of Lithuania's action plan for the transition to a circular economy by 2035, drawn up with the involvement of interested institutions and socio-economic partners, with the aim of involving all relevant authorities and coordinating the implementation and development of the circular economy in the country.

B.3. Description of the reforms and investments for loan support

B.3.1. Reform 1 “Development of Green Financial Products”

The objective of the reform is the entry into force of the Order of the Minister of Finance approving the Lithuanian Green Finance Action Plan 2023-2026, which aims to mobilise public and private finance to meet climate change mitigation and adaptation objectives and to increase Lithuania’s attractiveness for investors in green financial products.

The action plan shall include the following:

- establishing a Green Finance Competence and Knowledge Centre;
- promoting the development of public green finance;
- creating the preconditions for attracting private sector investment to achieve green objectives;
- ensuring access to sustainability-related data;
- developing competences in green finance and public education.

Under this reform, support shall be provided to establish and operationalise the Green Finance Competence and Knowledge Center, to contribute to the development of a sustainable labelling ecosystem in Lithuania on the basis of international practices, ensure the dissemination of relevant sustainability-related information, coordinate cooperation between the public and private sectors and academia and promote Lithuania in the field of sustainable finance.

The implementation of the measure shall be completed by 31 December 2023.

B.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
58a	B.3.1 Development of Green Financial Products	Milestone	Approval of the Green Finance Action Plan	Entry into force of the Order of the Minister of Finance				Q2	2023	Entry into force of the Order of the Minister of Finance approving the Lithuanian Green Finance Action Plan, which aims to mobilise public and private finance to meet climate change mitigation and adaptation objectives and to increase Lithuania's attractiveness for investors in green financial products. The action plan shall include the following: • establishing a Green Finance Competence and Knowledge Centre; • promoting the development of public green finance; • creating the preconditions for attracting private sector investment to achieve green objectives; • ensuring access to sustainability-related data; • developing competences in green finance and public education.
58b	B.3.1 Development of Green Financial Products	Milestone	Establishment and entry into operation of the Green Finance Competence and Knowledge Centre	Green Finance Competence and Knowledge Centre has entered into operation				Q4	2023	A Green Finance Competence and Knowledge Centre shall be established within the structure of INVEGA and enter into operation to contribute to the development of a sustainable labelling ecosystem in Lithuania on the basis of international practices, ensure the dissemination of relevant sustainability-related information, coordinate cooperation between the public and private sectors and academia and promote Lithuania in the field of sustainable finance.

C. COMPONENT 3: DIGITAL TRANSFORMATION FOR GROWTH

The component of the Lithuanian Recovery and Resilience plan addresses multiple aspects of the digital transformation - digital connectivity, including the urban-rural digital divide, the digitalisation of the public and private sectors, and digital skills. The component includes measures to facilitate the 5G rollout, further develop the fiber infrastructure in rural and remote areas, and foster connectivity innovation. In addition, substantial reforms and investments aim to digitalise the public sector. The promotion of digital skills is envisaged for children, employees and senior citizen as well as measures to address the shortage of IT employees in the labour market. Furthermore, the component puts forward investment to promote the take-up of advanced digital technologies in the private sector, particularly regarding science-business cooperation for innovative technologies and the digitalisation of the cultural sector. Overall, the component includes five measures (three reforms and two investments).

The component addresses the country-specific recommendation to promote investment in the digital transition, in particular the coverage of and take-up of high capacity broadband (Country Specific Recommendation 3 2020). In addition, the component is expected to contribute to boosting productivity growth, including by making public investment more efficient (Country Specific Recommendation 3 2019) as it includes measures to digitalise the public sector which shall have a lasting positive impact on the functioning of the public administration and its productivity. The measures in the component also partially address challenges related to technological innovation in small and medium-sized enterprises (Country Specific Recommendation 3 2020). Overall, the size and the scope of the envisaged investments and reforms for the digital transition shall indirectly contribute to mitigating the impact of the crisis on employment (Country Specific Recommendation 2 2020) and promoting investment for innovation (Country Specific Recommendation 3 2019).

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

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

C.1.1. Reform 1 “Transformation of public information technology governance”

The aim of the reform is to consolidate state information resources so that the IT infrastructure, services and processes of public institutions are managed centrally. The reform entails investment towards:

- a. Extension of the existing cloud infrastructure for information and communication technologies;
- b. Migration of outdated or non-security-compliant ICT infrastructure, as well as ICT infrastructure located in non-compliant data centres, by state institutions to a centrally managed hybrid cloud information and communication technology infrastructure;
- c. Integrated upgrade of hardware and software for local data transmission networks and introduction of a secure centralised management solution (4000 computer workstations);

- d. Integrated upgrade of outdated and non-security-compliant computer workstations' hardware and software and introduction of a secure centralised management solution (4000 computer workstations).

The reform shall be completed by 31 August 2026.

C.1.1a Investment 1a “Transformation of public information technology governance – Development of state cybersecurity”

The aim of the investment is to strengthen the State’s cybersecurity capabilities. The measure shall include the following elements:

- a. Adoption of a National Cybersecurity Development Programme which is a 4-year planning document to be drawn up in accordance with the Law on Strategic Governance of the Republic of Lithuania and secondary legislation. The programme shall serve as a basis for the activities listed in points b-d by describing the cybersecurity challenges to be addressed and by identifying the funds and resources needed to implement the actions.
- b. Establishment of a cybersecurity monitoring system which consists of the establishment of information exchange systems between users (cybersecurity subjects) and the National Cybersecurity Center under the Ministry of Defence and the establishment of security management centres.
- c. Strengthening the capacity to investigate cybercrimes, which shall include investments in solutions for processing and analytics of big data, a testing laboratory on conducting cybercrime investigations.
- d. Cybersecurity training of staff working in cybersecurity entities.

The measure shall be completed by 30 June 2026.

C.1.2. Reform 2 “Ensuring the effectiveness of data management and open data”

The aim of the reform is to ensure the availability of reliable public sector data, the possibility to share it for example with scientific institutions, possibilities for re-using the data and to create the preconditions for data-driven public policy as well as digital innovation in the private sector.

The reform requires direct public investment to develop a model of state data architecture and its management tools in order to increase the publicly available amount of data in the national data lake, thus creating the preconditions for re-using data in all state information systems and registers, and making this data available to the public.

The measure aims at a smooth technological implementation of the opening-up of data. It also aims to address the problems caused by the decentralisation and fragmentation of public sector data. This infrastructure shall also include the re-use of health data.

The reform shall be completed by 30 June 2026.

C.1.3. Reform 3 “Customer-oriented services”

The aim of the reform is the digitalisation of public and administrative services through full transformation of national and local government processes, full digitalisation, system integration,

re-use of data, the highest quality of service provided and the user-orientation of the public administration. The reform shall be implemented in two directions:

- a. Improving the decision-making process for the development and upgrading of new public services and increasing the inclusiveness of public services and accessibility of services for persons with disabilities.
- b. Integrated investments in the digitalisation of public administration processes, the reception of missing electronic public services and the automation of inter-institutional data exchange, and the accessibility of tools for people with disabilities to access public services. The objective of the investment is to digitise public administration processes, to create missing electronic public services and to unify the maturity of all public services provided in Lithuania, so that inter-institutional data exchange is automated and information is accessible to all, without discrimination against persons with disabilities.

Furthermore, the implementation of the reform shall be based on the following principles: once-only principle, inclusiveness and accessibility of services, openness and transparency, cross-border by default, Interoperability by default, trustworthiness and security. Part of the investment (EUR 2 000 000) shall be channelled to horizontal development of digital skills.

The reform shall be completed by 30 June 2026.

C.1.4. Investment 1 “Prerequisites for innovative technological solutions in business and daily life”

The aim of the investment is to create the necessary conditions for science and business to effectively develop and deploy advanced and innovative tools and AI solutions capable of communicating, reading, analysing, understanding and interpreting in the Lithuanian language at an initial level and creating and ensuring universal access to digitised and digital resources that enable science, business and society to develop innovative technologies, services and products based on cultural content.

C.1.4.1. Sub-measure 1: Development of Lithuanian-language technological resources

The sub-measure aims to develop Lithuanian language resources required for the development of AI Lithuanian language solutions that shall be made publicly available, free of charge to the public. This includes the development of language resources which shall allow scientific and business organisations to improve the Lithuanian language AI systems and services.

The sub-measure shall be completed by 30 June 2026.

C.1.4.2. Sub-measure 2: Digitisation and accessibility of cultural resources

The sub-measure includes organisational and technical measures in the field of publishing digital culture and information resources, adapting electronic services and products to people with disabilities as well as the development of technological and IT solutions for the opening up and re-use of cultural and cultural heritage content. The sub-measure aims to fund a centralised project setting a unified platform for the access and dissemination of the digitized cultural resources of at least twelve cultural resource owners, which may be implemented by a central project promoter. The digitalised cultural resources shall be made available and disseminated on a single IT platform. In addition, 20% of the digital (electronic) resources available through the national online publication platform ELVIS shall be suitable for persons with disabilities.

The sub-measure shall be completed by 30 June 2026.

C.1.4.3. Sub-measure 3: Production of digital education content and resources

The objective of the sub-measure is to develop the technological solutions needed for digital teaching, study resources and IT infrastructure in educational institutions to enable personalised distance learning.

The sub-measure shall be completed by 30 June 2024.

C.1.4.4. Sub-measure 4: Financial instruments for business creation and digital innovation

The sub-measure aims to provide financial incentives for business creation and digital innovation.

Business service centres shall be supported to deploy robotics automation processes and artificial intelligence solutions by financing expenditure related to (i) consultancy services relating to the analysis of the project; (ii) training costs related to the development of the enterprise service architecture and AI solution; (iii) the acquisition of licences (robots, software licences) in connection with the project; (iv) cost of remuneration for time spent on project activities; (v) equipment and rental costs related to the installation and operation of the automated solutions (e.g. server rental).

Start-ups and spin-offs shall be supported to develop products and solutions for artificial intelligence, blockchain technologies and robotics process automation by financing expenditure related to (i) the development of products and services in the initial stage of maturity, prior to the raising of investment capital; (ii) the analysis of the needs of the market; (iii) the development of a technological concept of a solution; (iv) the development of a minimum viable product; and (v) the achievement of the stage of marketability of the product.

The sub-measure shall be completed by 30 September 2025.

C.1.4.5. Sub-measure 5: ICT Centre of excellence

The establishment of an ICT centre of excellence aims to develop and create links between business, academia and public authorities, to promote R&D for the development of technologies, products and services in a wide range of fields, to prepare them for the market (commercialisation), and to foster the exchange of ideas, knowledge and investment. Such centre would focus on increasing the accessibility of business-relevant infrastructure and services, including for spin-offs set up for commercial purposes by higher education institutions.

The investment shall be completed by 31 December 2025.

C.1.5. Investment 2 “Step towards 5G”

The objective of the investment is to ensure the effective coverage and penetration of highly permeable electronic communications networks, which meet the needs of digitally active undertakings and are adapted to the development of very high capacity networks, including 5G networks in a balanced manner. The measure aims at facilitating the 5G rollout across the country, and notably in international land transport corridors (Via Baltica, Rail Baltica) and other trunk roads and railway lines of national significance, airports and seaports. At the same time, the investment

also aims to develop fibre infrastructure in rural and remote areas, providing access to Gigabit speed broadband for 5000 socio-economic drivers. The investment also includes elements to encourage businesses and public bodies to innovate and to adapt to rapid digital connectivity by implementing at least seven practical applications of mobility innovations.

C.1.5.1. Sub-measure 1: 5G roadmap

The Lithuanian 5G roadmap plans a balanced, cost-effective and efficient development of 5G, aiming to achieve commercially available 5G services in 95% of the territory of urban areas, international land transport corridors (Via Baltica, Rail Baltica), trunk roads and railway lines of national significance, airports and seaports. To achieve these objectives, the 5G roadmap includes measures that aim to facilitate regulatory and investment conditions for the development of 5G. It should be noted that these measures are broadly in line with those contained in the EU's 'Connectivity Package'.

The sub-measure shall be completed by 31 December 2025.

C.1.5.2. Sub-measure 2: Further development of very high capacity networks

The sub-measure aims to develop gigabit infrastructure in remote and rural areas where there is currently no private operator's infrastructure and such infrastructure is not planned in the near future. The developed infrastructure should facilitate the connection with gigabit speed of a total of 5000 socio-economic drivers. A study was launched in mid-2021 to identify areas where infrastructure capable of providing adequate quality of service does not exist or is not planned in the near future by means of radio planning and consultation with private operators. Socio-economic drivers shall be connected by constructing towers or by rolling out fiber. Optimal technological solutions shall be evaluated for each case.

The sub-measure shall be completed by 30 June 2026.

C.1.5.3. Sub-measure 3: Innovation in mobility

Innovation in mobility shall be promoted through a competitive procedure, making funds available to a wide range of entities or consortia in the form of projects aiming to develop digital solutions to increase the digitalisation of various sectors through practical application of transport and communication innovations such as (i) unmanned aircraft - drones, (ii) the Internet of Things, (iii) virtual reality, (iv) robotisation or automation based on 5G and the introduction of advanced technological solutions, (v) transport bills and sustainable management of mobility data.

The sub-measure shall be completed by 30 June 2026.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
59	C.1.1 Transformation of public information technology governance	Milestone	Systems run by state institutions and bodies migrated to new hybrid government cloud infrastructure	Reorganisation of the information and communication technology infrastructure of state institutions and bodies, and implementation of secure centralised management				Q3	2026	The systems run by state institutions and bodies included in the List of state institutions and bodies receiving centralised information technology services that are in outdated or non-security-compliant ICT infrastructure, as well as those whose ICT infrastructure is located in non-compliant data centers, have migrated to new hybrid government cloud infrastructure in two strands: 1. Extension of the existing cloud infrastructure for information and communication technologies and migration of outdated and non-security-compliant ICT infrastructure of state institutions and bodies to a centrally managed cloud information and communication technology infrastructure; 2. Integrated upgrade of outdated and non-security-compliant local data transmission networks,

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										hardware and software for computer workstations by state institutions and bodies and introduction of a secure centralised management solution. Exceptions: - Systems owned by State institutions and bodies that are managed by the State Enterprise Centre of Registers, maintained from the State Enterprise Centre of Registers budget and are operated in its ICT infrastructure, and are stored in compliant data centers, may be excluded from the above migration / upgrading. - Those state institutions and bodies included in the List of State institutions and bodies receiving centralised information technology services for which Resolution No. 907 establishes an exception may be excluded from the above migration / upgrading.
60a	C.1.1a Transformation of	Milestone	Adoption of Cybersecurity	Cybersecurity Development				Q3	2023	The National Cybersecurity Development Programme shall

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	public information technology governance – Development of state cybersecurity		Development Programme.	Programme adopted						be adopted by the Government of the Republic of Lithuania.
60b	C.1.1a Transformation of public information technology governance - Development of state cybersecurity	Milestone	Establishment of a national cybersecurity monitoring system.	A national cybersecurity monitoring system established				Q2	2026	A cybersecurity monitoring system shall be established. This shall include: 1) the installation of hardware and software; 2) the establishment of information exchange between users (Cybersecurity subjects) and the National Cybersecurity Center; and 3) the establishment of security management centres.
60c	C.1.1a Transformation of public information technology governance – Development of state cybersecurity	Milestone	Strengthened capability for cybercrime investigation	The cybersecurity capabilities for crime investigation strengthened by installing software and hardware.				Q2	2026	Hardware and software shall be installed to strengthen cybercrime investigation. A digital forensic laboratory shall be established to run high-level forensics operations investigating activities of Advanced Persistent Threats.
61	C.1.1 Transformation of	Target	Completion of cybersecurity		Number	0	300	Q2	2026	300 staff members of cyber security entities of the public

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	public information technology governance – Development of state cybersecurity		training							sector have completed cyber security training.
62	C.1.1 Transformation of public information technology governance	Target	The State Digital Solutions Agency provides IT services to state institutions and bodies determined in the List of state institutions and bodies receiving centralised information technology services.		Percentage	9%	75%	Q1	2025	75% of institutions determined in the List of state institutions and bodies receiving centralised information technology services benefit from consolidated IT services. Exception: Those state institutions and bodies included in the List of state institutions and bodies receiving centralised information technology services for which Resolution No. 907 establishes an exception may be excluded when calculating the aforementioned share.
63	C.1.1 Transformation of public information technology governance	Target	The State Digital Solutions Agency provides IT services to all state institutions and bodies determined in the List of state		Percentage	75%	100%	Q3	2026	100% of institutions determined in the List of state institutions and bodies receiving centralised information technology services benefit from consolidated IT services. Exception: Those state institutions and bodies included

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
			institutions and bodies receiving centralised information technology services								in the List of state institutions and bodies receiving centralised information technology services for which Resolution No. 907 establishes an exception may be excluded when calculating the aforementioned share.
64	C.1.2 Ensuring the effectiveness of data management and open data	Milestone	Entry into force of legislation on efficient data processing.	Legislation entered into force					Q3	2022	Entry into force of legislation on the efficient data management. This includes amendments to the Law on Official Statistics or the Law of the Right to Get Information from State and Municipality Institutions that extend the functions of the Statistic Lithuania to the management of the State Data Lake (state data platform).
65	C.1.2 Ensuring the effectiveness of data management and open data	Target	Entry into operation of data management model		Number	0	1		Q4	2025	Entry into operation of a data management model: a centralised application programming interface (API) for data provision shall be created and the state data included in the data architecture model shall use a centralised API for data exchange.
66	C.1.2 Ensuring the effectiveness of data management and	Target	Integration of information resources into the data lake		Number	53	376		Q2	2026	A total of 376 information resources shall be integrated into the national data lake.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	open data										
67	C.1.2 Ensuring the effectiveness of data management and open data	Target	Entry into operation of data exchange tool		Number	0	1	Q1	2024		Entry into operation of a data exchange tool which complies with the appropriate accounting requirements. The creation of a data exchange tool shall allow to send, receive and process electronic invoices. The data exchange tool shall be published and be accessible free of charge.
68	C.1.3 Customer-oriented services	Milestone	Entry into force of amended regulation on the provision of information to persons with disabilities	Legislation entered into force				Q1	2024		Entry into force of amended legal regulation on the provision of information to persons with disabilities.
69	C.1.3 Customer-oriented services	Milestone	Publication of call for tender for innovative solutions and tools to ensure better communication opportunities for people with disabilities	Publication of notice for call for tender				Q2	2023		Publication of call for tender for innovative solutions and tools to ensure better communication opportunities for people with disabilities. Technical specifications and public procurement shall be developed in cooperation with the target groups. Qualification requirements shall pay particular attention to suppliers' experience, skills and skills to

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										implement similar IT solutions. IT systems shall meet all the requirements of the EC Internet Accessibility Directive. (2024 Q1).
70	C.1.3 Customer-oriented services	Milestone	Entry into operation of a competence centre for open data and digital transformation	Competence centre for open data and digital transformation operational				Q4	2021	Entry into operation of a competence centre for open data and digital transformation by a Resolution of the Lithuanian Republic. The Competence Centre's organisational structure is composed of two sections: one will monitor and evaluate digital solutions and the second will focus on data and architecture. The Digital Solutions Monitoring and Evaluation Group, as appropriate, shall analyse and monitor existing solutions by assessing functionality and the challenges to be addressed. It shall assess new initiatives from the point of view of duplication of existing solutions and the advisability of technological solutions. The Data and Architecture Group shall define the overall architecture of information

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										systems and data, the standards and technical requirements to be applied to the newly developed solutions. Each new proposed solution is expected to receive an initial assessment of the group of digital initiatives and, once this process and detailed draft requirements have been prepared, it shall be assessed from an architectural compatibility perspective.
71	C.1.3 Customer-oriented services	Target	Entry into operation of solutions for digital public services to persons with disabilities		Number		2	Q1	2025	Entry into operation of two solutions for facilitating the access to digital public services by persons with disabilities: one IT solution to ensure better communication opportunities for the deaf, and another IT solution to ensure access to information for the blind. The services shall be provided by suppliers with appropriate qualifications by means of public procurement.
72	C.1.3 Customer-oriented services	Target	Satisfactory use of public services by persons with disabilities		%	0	60%	Q1	2026	At least 1000 respondents shall participate in a survey aiming to assess if the reform of access to public services by persons with disabilities has achieved its goal of publishing accessible

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										information on websites and communication solutions meet users’ expectations. 60% of respondents shall say they are satisfied with and/or consider useful using the developed solutions.
73	C.1.3 Customer-oriented services	Target	Completed projects to digitise services and upgrade the level of maturity of the services provided		Number	0	15	Q2	2026	Completion of at least 15 projects to digitise services and upgrade the level of maturity of the services provided by the public administration. Projects shall be selected on the basis of an approved selection model and shall indicate the best and most efficient ways to implement them. The projects shall be implemented by central level institutions and municipalities for the development of new services or the introduction of new technological solutions (projects for development of digital services and digitisation of processes shall aim to make digital services simple, convenient, proactive, interoperable, and the development shall be able to use

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
74	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.1. Development of Lithuanian- language technological resources	Milestone	Delivery of Lithuanian language resources for the development of artificial intelligence and innovative technologies	Publicly available Lithuanian language resources for the development of AI solutions					Q2	2026	solutions based on artificial intelligence, machine learning, data analytics or other advanced principles). Lithuanian language resources for the development of AI solutions shall be made available publicly and free of charge.
75	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.1. Development of Lithuanian- language technological resources	Target	Completed projects for the creation of Lithuanian language resources required for the development of AI solutions		Number	0	5		Q2	2026	Completion of 5 groups of projects for the creation of Lithuanian language resources required for the development of AI solutions.
76	C.1.4 Prerequisites for	Target	Signed contracts with the owners		Number	0	12		Q4	2022	At least 12 contracts signed with the owners of the digital cultural

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	innovative technological solutions in business and daily life - C.1.4.2. Digitisation and accessibility of cultural resources		of the digital and digitised cultural resources for the opening of the resources and made accessible to users							resources for the opening of the resources and making them accessible to users.
77	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.2. Digitisation and accessibility of cultural resources	Target	Completed contracts for opening and making accessible to the users digital cultural resources		Number	0	12	Q2	2026	Completed organisational and technical solutions for opening and making accessible to the users at least 12 digital cultural resources.
78	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.2. Digitisation and accessibility of cultural resources	Target	Digital (electronic) resources made available for persons with disabilities		%	15%	20%	Q4	2025	20% of the digital (electronic) resources available through the national online publication platform ELVIS shall be suitable for persons with disabilities. The type of publications shall include customised e-books for people unable to read the printed text. The publications shall use inclusive publishing principles and shall be designed for everyone, including people with

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										various impairments/individual needs. These publications shall be made available through the national online publication platform ELVIS (www.elvis.labiblioteka.lt) in a customised format.
79	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.3. Production of digital education content and resources	Target	Entry into operation of digital learning facilities		Number	0	1704	Q2	2024	Entry into operation of digital learning facilities which include: (i) a digital resources platform, (ii) 3 prototypes for remote/blended learning have been developed, tested and implemented, (iii) lecture halls (200 units) and classrooms (500 units) have been equipped with hybrid learning equipment, (iv) digitalized study subjects/modules/assignments delivered in Lithuanian and/or English (1000 units).
80	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.4. Financial instruments for business creation	Milestone	Publication of call for tender and approval of the financing terms for the development and deployment of innovative technological solutions in	Publication of call for tender				Q3	2022	Publication of call for tender and approval of the financing terms by the Ministry of the Economy and Innovation or an order of the Director of the Agency for Science, Innovation and Technology.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	and digital innovation		business								
81	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.4. Financial instruments for business creation and digital innovation	Target	Signature of contracts for financial incentives for business creation and digital innovation		Number	0	194	Q3	2024	Signature of contracts for financial incentives for business creation and digital innovation: 1) 12 contracts for financial incentives for business service centres to deploy robotics process automation and artificial intelligence solutions. 2)182 contracts for financial incentives for start-ups and spin-offs to develop products and solutions for artificial intelligence, blockchain technologies or robotics process automation.	
82	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.5. ICT Centre of Excellence	Target	Entry into operation of centre of excellence		Number	0	1	Q4	2025	Entry into operation of a dedicated ICT centre of excellence.	
83	C.1.5 Step towards 5G - C.1.5.1. 5G	Milestone	Assigned radio frequencies for the deployment of	Assigned radio frequencies				Q1	2022	Auctions carried out and authorisations granted for the use of radio frequencies (channels) in	

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	roadmap		5G networks								the 3400-3800 MHz and 694-790 MHz bands.
84	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Milestone	Entry into force of the amendments to the relevant laws enabling faster installation of the electronic communications infrastructure	Legislation entered into force					Q2	2022	Entry into force of the amendments on the requirements of construction technical regulations and the installation of the electronic communications infrastructure in order to promote the availability of public mobile communications services in all premises in public buildings and facilitate the deployment of public communications networks in national and municipal road lanes, squares, bridges, viaducts, tunnels.
85	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Target	Entry into operation of 5G services in urban areas and other trunk roads and railway lines of national significance, airports and seaports		%	0	95		Q4	2025	By the end of 2025, 5G services are commercially available on average in 95% of territory of urban areas, international land transport corridors (Via Baltica, Rail Baltica), trunk roads and railway lines of national significance, airports and seaports.
88	C.1.5 Step towards 5G - C.1.5.2. Further development of	Target	Connect with gigabit speed private and public companies, non-		Number	0	5 000		Q2	2026	Connect with gigabit speed 5 000 socio-economic drivers – entities which by their mission, nature or location can directly or indirectly

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	very high capacity networks		governmental and governmental organisations and municipal institutions (socio-economic drivers)							generate important socio-economic benefits to citizens, business and local communities located in their surrounding territory or in their area of influence, including among others public authorities, public or private entities entrusted with the operation of services of general interest or of services of general economic interest as set out in Article 106(2) of the Treaty and digitally intensive enterprises.
89	C.1.5 Step towards 5G - C.1.5.3. Innovation in mobility	Milestone	Designate a competent authority for the administration of transport innovation measures					Q2	2022	Designation of a competent authority which shall draw up the programme of activities to be financed as well as the conditions and the selection criteria for the competitive procedure for innovation in mobility.
90	C.1.5 Step towards 5G - C.1.5.3. Innovation in mobility	Target	Entry into operation of digital solutions for mobility innovation		Number	0	7	Q2	2026	Entry into operation of at least seven digital solutions to increase the digitalisation in various sectors through practical application of transport and communication innovations such as (i) unmanned aircraft - drones, (ii) the Internet of Things, (iii) virtual reality, (iv) robotisation or automation based on 5G and the

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										introduction of advanced technological solutions, (v) transport bills and sustainable management of mobility data.

D. COMPONENT 4: QUALITY AND ACCESSIBLE EDUCATION FOR THE ENTIRE LIFE-CYCLE

The component of the Lithuanian recovery and resilience plan in the field of education aims to improve the quality and efficiency of all levels of education and training, including adult learning, as well as to promote skills development. The reforms and investments aim at: 1. modernising general education, 2. improving the competences and recognition of qualification for adults, 3. establishing a vocational guidance system and 4. improving vocational education and training (VET) including through work-based learning. The reforms focus on improving the access and quality of early childhood and school education, strengthening the competences of teachers and school leaders, updating learning contents and establishing a career guidance system. The investments aim to improve and consolidate school infrastructure, improve STEAM education ecosystem, establish a one-stop shop platform for life-long learning, support apprenticeships and fund individual learning accounts, support career guidance specialists, apprenticeships and participation in VET programmes, mobility programmes.

The measures included in the component support addressing the country-specific recommendations on improving quality and efficiency at all education and training levels, including adult learning and promoting skills (CSR2 2019, CSR2 2020).

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

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

D.1.1 Reform 1 “Modern General Education – Background to Competitive Competences”

The objective of the reform is to improve general education to reduce achievement gaps among pupils. The reforms shall be accompanied by seven sub-measures: 1. Improving the quality of education 2. Reorganisation of the school network 3. Millennium school programme, 4. Strengthening the competences of pedagogical staff, 5. Development of the STEAM ecosystem 6. digital education transformation 7. Improving early childhood education and care.

D.1.1.1 Sub-measure 1: Improving the quality of education

The objective of the sub-measure is to improve the quality of education. The content of pre-primary, primary, lower-secondary and secondary education framework programmes shall be updated by 30 September 2022 to take into account the latest scientific knowledge, and developments. Minimum indicators for monitoring the quality of school education shall be adopted and the procedure for the organisation and conduct of the external evaluation of schools carrying out school education programmes shall be amended by 30 June 2022 with a view to achieve better outcomes, greater inclusion and efficiency and to reduce achievement gaps among pupils. The procedure for the organisation and conduct of the external evaluation of the activities of general education schools shall be put in place.

The sub-measure shall be completed by 30 September 2022.

D.1.1.2. Sub-measure 2: Reorganisation of the school network

The objective of the sub-measure is to amend the rules on the creation of the network of schools carrying out formal education programmes with a view to set new requirements for municipalities concerning the size of the school, the rules for joined classes and further reorganization procedures and funding requirements. The criteria shall include the elimination of the possibility to merge grades 5-8 and a requirement to reorganise state schools with 60 or fewer pupils. The new rules shall result in reducing the number of joint classes; the number of small gymnasiums and the number of small schools (with less than 200 pupils).

The sub-measure will be completed by 31 December 2021.

D.1.1.3: Sub-measure 3: Millennium School programme

The objective of this sub-measure is to reorganise and improve school infrastructure and ensure equal education opportunities for Lithuanian children, regardless of where they live, and their socio-economic background. The programme also aims to increase the motivation of teachers and the attractiveness of the profession. A progress programme for “Millennium Schools” shall be adopted by 31 December 2021 setting out the conditions and requirements for municipalities seeking support for school activities, teachers’ training and infrastructure development. The programme shall support schools through agreements between the ESF Agency and municipalities to consolidate educational resources and strengthen existing schools with a view to creating an inclusive education ecosystem in schools. Municipalities shall apply for participating in the programme based on clear criteria. Several municipalities shall also be able to apply jointly. At least 80% of Lithuanian municipalities shall implement the “Millennium Schools” programme, supporting at least 150 schools.

The sub-measure shall be completed by 30 June 2026.

D.1.1.4: Sub-measure 4: Strengthening the competences of pedagogical staff

The objective of the sub-measure is to support pedagogical staff in strengthening their competences by linking the qualification and continuous professional development systems. In order to ensure the quality of national qualification development programmes for pedagogical staff, requirements shall be developed for the design and implementation of National Qualifications Development Programmes by 31 December 2022. The flexibility of training and training systems for pedagogical staff shall be increased with the possibility of getting credits for acquiring higher qualifications including master degree, by the recognition of informally acquired competences and by studying a module of subject studies. The implementation of national professional development programmes shall also be monitored.

The sub-measure shall be completed by 31 December 2024.

D.1.1.5: Sub-measure 5: Development of the STEAM ecosystem

The objective of the sub-measure is to invest in the renewal of equipment of the STEAM centres to ensure the continuity of science, technology, engineering, art and mathematics (STEAM) activities, given the fast-changing technological developments. In order to make STEAM activities more accessible for pupils in rural areas, mobile laboratories shall be put in place in the STEAM centres.

The sub-measure shall be completed by 30 June 2026.

D.1.1.6: Sub-measure 6: Digital Education Transformation

The objective of the sub-measure is to foster the uptake of digitally driven educational innovations in schools and to strengthen the digital competences of all teachers. An expert team and an umbrella EDtech project shall be set up to support the development of digital innovation in education and to create a platform to test innovation in educational institutions. The EDtech platform shall link start-ups and innovators to schools and their training needs and allow the testing of innovative solutions. The digital competences at all levels of education, from pre-primary teachers to higher education teachers shall also be improved, and to promote the use of digital content and technological tools in the educational process to improve educational outcomes.

The sub-measure shall be completed by 30 June 2024.

D.1.1.7: Sub-measure 7: Improving early childhood education and care

The sub-measure aims to improve the access and quality of early childhood education and care by reviewing the criteria for pre-school curricula to ensure that the content is up-to-date, responding to the latest scientific knowledge about the characteristics of pre-school age children, the identification of their abilities and preferences or needs, and the provision of education based on individual child development. Furthermore, a study shall be carried out by 30 June 2022 to map infrastructure needs for early childhood education and care to ensure to all children have equal access to it in the whole territory.

The sub-measure shall be completed 30 September 2023.

D.1.2. Reform 2 “Access to the development of competences and the recognition of qualifications for adults”

The objective of the measure is to put in place a unified model for the functioning and governance of the life-long learning (LLL) framework. All information shall be available in a single IT system. The system shall contain only programmes that meet applicable quality standard and shall contain a mechanism to identify programmes for acquiring high value-added competences. It shall ensure that higher education programmes are also offered in the LLL framework, which shall also allow high-skilled people to participate in competence development programmes. The governance of the LLL system shall be carried out through the National Human Resources Monitoring Commission. On the basis of the national human resources monitoring system, decisions shall be taken on priority groups of people with access to training funding, as well as on priority programmes/axes to be addressed. The legislation shall enter into force by 30 September 2022.

The one-stop-shop model for lifelong learning shall consolidate a fragmented framework for adult skills development, with clear roles and responsibilities for all actors and operational funding mechanisms. Given that there is currently no single electronic system in the country where individuals may find information on learning/capacity development opportunities, the aim is to create an electronic one-stop-shop for information. The development of the electronic system shall be based on the principle of an “individual learning account” and shall allow not only to find information on learning opportunities, but also to register directly in the programmes, and to provide a clear communication tool on the measures proposed by the State to develop competences.

This one-stop-shop electronic system shall also be integrated with other electronic systems, such as the Employment platform. The one-stop-shop lifelong learning system shall be fully operational by 31 March 2023.

Competence development shall focus on the target group of employed persons (18-65) with a priority for the low-skilled and support/administration shall be based on the principle of "individual learning accounts", encompassing both the IT service to access training, and the financing of adult learning. At least 21.6 thousand people are expected to be supported to improve – among others – their digital skills.

The sub-measure shall be completed by 30 June 2026.

D.1.3. Reform 3 “Vocational guidance system to balance supply and demand on the labour market”

The objective of the measure is to establish a career development and career guidance system which shall start at an early age (from grade 1). A career counselling and planning system shall help students to identify areas of interest and decide on possible career paths at an early age. Children shall gain knowledge of competences acquired in educational institutions to learn about the transition between different levels of education. Schools and municipalities shall become responsible for educational careers and career planning under the amended legal framework. Career guidance services in schools shall be provided by career professionals. One of the key elements of the system is the provision of quality information on further learning or career opportunities. This information shall be based on data from the National Human Resources Monitoring System. Career guidance shall also become an integral part of the LLL system, enabling people with qualification and/or professional experience to receive career guidance, which shall be provided not only through the LLL information system but also through the Network of Regional Careers Centres. The legislation shall enter into force by 31 March 2022. At least 380 career specialists shall provide career guidance services in schools.

The sub-measure shall be completed by 31 December 2024.

D.1.4. Reform 4 “Competences for Green and Digital Transformation Acquired in Vocational Education and Training”

The reform shall be accompanied by five sub-measures: 1. Establishment of the National Platform for the progress of vocational education and training 2. Assessment of competences 3. Apprenticeship and work-based learning 4. Mobility programme 5. More opportunities to acquire profession for school pupils

D.1.4.1: Sub-measure 1: National Platform for the progress of Vocational Education and Training

The objective of the sub-measure is to establish a National Platform for the Progress of Vocational Education and Training with the participation of social partners representing the interests of business, industry, the educational community and public authorities. The Platform shall decide on the objectives for the governance of vocational training, the practical implementation of the consolidation of the existing training network, the updating of new professional standards, vocational training and non-formal adult education programmes and on the training, motivation and upskilling of trainers. Priority shall be given to improving the digital and technical competences of trainers and master trainers who shall be involved in national mobility and vocational training of

apprentices. Support for upskilling shall also be available to trainers without relevant work experience in the subject to be taught and to trainers in small and medium-sized enterprises without pedagogical qualifications. The certification of trainers shall be updated.

The establishment of the Platform shall be completed by 31 March 2022. Improving the competences of trainers shall be completed by 30 June 2026.

D.1.4.2: Sub-measure 2: Assessment of competences

The objective of the sub-measure is to improve the recognition of acquired formal and non-formal competences. To this end, amendments to the Law on Vocational Training and to the implementing legislation shall enter into force and designate 18 competence assessment centres, which shall eventually become methodological centres in the field of education to pool knowledge through networking with sectorial training centres in the same field.

The sub-measure shall be completed by 31 December 2022.

D.1.4.3: Sub-measure 3: Apprenticeship and work-based learning

The objective of the sub-measure is to develop and implement a scheme complementing state support for apprenticeships and work-based learning, facilitating the acquisition of practical skills in companies by students. Special attention shall also be paid to the promotion of vocational training in the form of apprenticeships in small and medium-sized enterprises, which shall aim to target up to 70% of all supported apprentices and at least 40% of programmes in the form of apprenticeships shall focus on developing digital competences.

The sub-measure shall be completed by 30 June 2026.

D.1.4.4: Sub-measure 4: Mobility programme

The objective of the sub-measure is to strengthen and expand the National Mobility Programme to ensure that all VET students have access to practical training at sectoral practical training centres. The implementation of this measure shall lead to an increase in the number of vocational training graduates who have entered a job with acquired relevant qualifications.

The sub-measure shall be completed by 30 June 2026.

D.1.4.5. Sub-measure 5: More opportunities to acquire profession for school pupils

The objective of the sub-measure is to ensure that the school pupils from general education programmes enrol into modules provided as part of initial VET. It aims to increase the attractiveness and quality of initial VET and provide labour market skills for general education pupils. It also aims to lower the entry age into initial VET programmes, which currently starts at the 11th year of schooling. Through the measure, pupils shall have an opportunity to enrol in initial VET in their 9th year of schooling.

The sub-measure shall be completed by 30 June 2026.

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

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
91	D.1.1. Modern general education – Background to basic competences D.1.1.1: Improving the quality of education	Milestone	Entry into force of the legislation on the methodology of the procedure for external evaluation of the quality of activities of educational institutions implementing school education programs	Legislation entered into force			Q2	2022	Entry into force of the legislation on the methodology which shall - provide schools performance indicators organisation of education processes, support for students, management and leadership, school environment, - set the procedures of self-assessment and external school evaluation; - authorise the National Agency for Education to carry out the external evaluation of childcare centres and schools; - establish the obligations for schools to improve school activities based on the data provided in the external evaluation.		
92	D.1.1. Modern general education – Background to basic competences D.1.1.1: Improving the quality of education	Milestone	Entry into force of the revised pre-primary, primary, lower secondary and secondary education programmes (curriculum)	Legislation entered into force			Q3	2022	Entry into force of pre-primary, primary, lower secondary and secondary education programmes (curriculum), that are the documents governing the content of national level. In order to take into account the latest scientific knowledge, and developments, the education programmes (curriculum) shall be revised. Entry into force of the legislation on the revision of the curriculum which shall cover - the goals of pre-primary, primary education, lower secondary and secondary education,		

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
											- the content - the levels of attainment of learning outcomes.
93	D.1.1. Modern general education – Background to basic competences D.1.1.2. Reorganisation of the school network	Milestone	Entry into force of the amendments to the Rules on the Establishment of a network of schools conducting formal education programmes	Legislation entered into force					Q4	2021	Entry into force of the amendments to the Rules for the Establishment of a Network of Schools Conducting Formal Education Programmes which shall set new requirements for municipalities concerning the size of the school, the rules for joined classes and further reorganization procedures, funding requirements: classes smaller than those specified in the rules would not be funded. The criteria shall include the elimination of the possibility to merge grades 5-8 and a requirement to reorganise state schools with 60 or fewer pupils. The new rules shall result in reducing the number of joint classes; the number of small gymnasiums and the number of small schools (with less than 200 pupils).
94	D.1.1. Modern general education – Background to basic competences D.1.1.2. Reorganisation of the school network	Milestone	Plans for the transformation of the network of general education schools prepared and approved by municipalities in accordance with the newly approved rules for the	Decision of the municipalities approving the plans by municipalities					Q2	2022	The 5-year municipal transformation plans shall cover the transformation of the school network, in particular its strategic goal, objectives, priorities, key performance indicators related to the reduction of social exclusion, quality of education and / or improvement of pupils' educational achievements, more efficient use of funds, evaluation of the transformation of the school network, as well as a mechanism for the

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
			development of the network of schools implementing formal education programs							establishment, reorganization, and liquidation of schools. The 5-year plans shall be prepared by the municipal administration and are approved by the municipal council. The decisions of the municipal councils shall be supervised by a representative of the Government. The implementation of the plans shall be monitored by the Education Quality and Regional Policy Department of the Ministry of Education and Science. The decisions on school restructuring shall be taken by 30 April each year. At least 80 % of municipalities shall prepare and adopt plans for the transformation. At least 80 % of municipalities shall prepare and adopt plans for the transformation of their network of schools up to and including 2025, in accordance with the relevant rules.
95	D.1.1. Modern general education – Background to basic competences D.1.1.3: Millennium School programme	Milestone	Entry into force of the legislation on the Millennium School Progress Program	Legislation entered into force				Q4	2021	Entry into force of the legislation on the Millennium School Progress Program, which shall include the following: 1) The lists of educational quality monitoring indicators of municipalities and schools (it shall be approved by the order of the Minister of Education, Science and Sports) 2) Amendments to the School Network Development Rules (approved by the

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										Resolution of the Government of the Republic of Lithuania) 3) Millennium School Progress Programme (approved by the order of the Minister of Education, Science and Sports) 4) requirements for the calls for municipalities (the targets, indicators, support packages for municipalities and schools 5) a monitoring mechanism. The municipal applicants shall meet the necessary selection criteria: 1. may claim: 1.1. a municipality with at least 1 000 pupils in pre-primary, primary, basic and secondary education; 1.2. two or more contiguous (territorially contiguous) municipalities corresponding to criteria 1.; 1.3. two or more adjacent (territorially adjacent) municipalities, when one of them does not comply with 1.1. criterion. 2. Prerequisites: 2.1. a vision for the development of a network of progressive Millennium Schools has been developed: planned investments and innovations shall be identified, which shall

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										achieve the Millennium Schools quality standard, strengthen the expression of the characteristics of the Good School, implement commitments according to progress indicators; 2.2. the general plan for the reorganization of the general education school network for 2021–2025 approved by the municipal council, which complies with the provisions of the rules for the development of the network of schools implementing formal education programs (e.g. no joint grades 5-8; in classes 1–4, only classes 1 and 2 or 3 and 4 two adjacent classes can be combined.); 2.3. the list of schools forming the “Millennium Schools” network in the municipality and meeting the criteria of point 3 approved by the municipal council ; 3. Criteria for schools (does not apply to schools planned to be established): 3.1. the school does not organize the selection of pupils during admission; 3.2. number of students on 1 September of the current school year. There are at least 200 students. The implementation of the program shall be monitored by the Ministry of Education, Science and Sports (a monitoring group has

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
96	D.1.1. Modern general education – Background to basic competences D.1.1.3: Millennium School programme	Target	Number of schools supported to improve the quality of activities		Number of schools	0	150		Q2	2025	been set up). Agreements shall be signed between the ESF Agency and municipalities for the support of at least 150 schools through support packages (so called baskets).
97	D.1.1. Modern general education – Background to basic competences D.1.1.3: Millennium School programme	Target	Number of schools supported to improve the quality of activities		Number of schools	0	150		Q2	2026	Agreements between the ESF Agency and municipalities for the support of at least 150 schools shall be implemented.
98	D.1.1. Modern general education – Background to basic competences D.1.1.4: Strengthening the competences of	Target	Number of pedagogical staff who have completed qualification development programmes		Number	0	4900		Q2	2026	4900 pedagogical staff shall have completed qualification development programme, of which: - 900 completed a Master's degrees - 4000 completed a training course.

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	pedagogical staff										
99	D.1.1. Modern general education – Background to basic competences D.1.1.4: Strengthening the competences of pedagogical staff	Milestone	Entry into force of the legislation laying down requirements for the preparation and implementation of National qualification development programmes for pedagogical staff.	Legislation entered into force					Q4	2022	Entry into force of the legislation on the qualitative requirements for the preparation and implementation of the national qualification development programmes for pedagogical staff which shall be developed and validated. They shall lay down the content, topics, implementation forms, requirements for providers of the implementation of national qualification development programmes for pedagogical staff.
100	D.1.1. Modern general education – Background to basic competences D.1.1.5: Development of the STEAM ecosystem	Target	Number of upgraded STEAM centres		Number	0	10		Q2	2026	Based on the STEAM ecosystem development concept, the laboratory equipment of 10 STEAM centres shall be modernized.
101	D.1.1. Modern general education – Background to basic competences D.1.1.5: Development of	Target	Number of mobile laboratories		Number	0	40		Q2	2026	10 STEAM centres shall be provided with at least 40 mobile laboratories. These mobile laboratories shall contribute to strengthening the regional functioning of the STEAM centres, and be brought closer to the pupils.

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	the STEAM ecosystem										
102	D.1.1. Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of pedagogical staff who completed the course to improved digital competences		Number	0	2 200		Q4	2024	At least 2 200 pedagogical staff (pre-primary, primary, lower and upper secondary schools) shall complete the course on IT competences and digitally-driven educational innovation in schools.
103	D.1.1. Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of university or college staff who completed the course to improve the digital competences		Number	0	800		Q2	2024	At least 800 university or college staff shall have completed the course on IT competences.
104	D.1.1. Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of pedagogical staff qualified as an IT teacher or acquired master's degree in IT		Number	0	500		Q2	2024	At least 500 pedagogical staff shall have acquired additional qualification as IT teacher or shall have acquired a master's degree in IT.
105	D.1.1. Modern	Milestone	Study on the	Publication of					Q2	2022	Publication of the study on the feasibility of

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	general education – Background to basic competences D.1.1.7: Improving early childhood education and care		feasibility of developing early education infrastructure in municipalities	the study on the feasibility of developing early childhood education infrastructure in municipalities						developing early childhood education infrastructure in municipalities. The study shall cover both the modernization of the existing structure and the development of new infrastructure (such as transport), providing early education conditions for all children from birth to compulsory school age. The study shall provide a basis for ulterior government decisions on modernization of infrastructure and on creation of new infrastructure in municipalities.
106	D.1.1. Modern general education – Background to basic competences D.1.1.7: Improving early childhood education and care	Milestone	Entry into force of the legislation on the criteria (guidelines) for pre-school education curriculum	Legislation entered into force				Q3	2023	The design of pre-school curriculum is decentralised and must be developed according to the criteria (guidelines) for pre-school education curriculum approved by the Minister of Education, Science and Sport. The entry into force of the updated criteria (guidelines) for pre-school education curriculum shall determine the competencies to be acquired by children before the compulsory school age; respond to the latest scientific knowledge about the education of children of the appropriate age; encourage children to read (develop a book-reading culture).
107	D.1.2. Access to the development of competences and the recognition of	Milestone	Entry into force of the Law on Adult Education establishing a coordinated	Provision in the legislation indicating the entry into force of the				Q3	2022	Entry into force of the legislation on the Life Long Learning (LLL) model which shall be enshrined in legislation and amendments to the Law on Adult Education enter into force,

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	qualifications for adults		lifelong learning system (LLL) model and setting out the principles for the functioning	legislation							enshrining the functioning of the LLL model: The governance and monitoring elements of the LLL system, including: - the Human Resources Monitoring Commission and its functions, -a permanent working group at technical level on the overall coordination of activities carried out by ministries, -the principles of the LLL IT system (based on the model of individual learning accounts), -the funding elements, -the principles for the identification of target groups and programmes, -the mechanism for identifying high added value competences, -the quality assurance and -the elements of the system for the recognition of competences.
108	D.1.2. Access to the development of competences and the recognition of qualifications for adults	Milestone	Entry into service of the one-stop-shop information system for lifelong learning	Entry into service of a one-stop shop lifelong learning (LLL) information system operating on the				Q1	2023		Entry into service of the lifelong learning (LLL) IT system which shall be fully operational and shall represent all learning offers related to the implementation of the LLL framework, including programmes with high added value.

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
				'Individual Learning Account' principle							People meeting the priority criteria defined during the implementation phase of the scheme shall be able to receive a learning offer and register through the LLL IT system. The individual learning account approach shall encompass both the IT service to access training, and the financing of adult learning. The system shall provide access to career guidance, gather information on competences acquired during training, as well as access to processes for the recognition of competences/qualifications.
109	D.1.2. Access to the development of competences and the recognition of qualifications for adults	Target	18-65 year old persons shall complete quality assured training, at least 40 percent of which dedicated to digital skills using a unified LLL framework		Number	0	21 600		Q2	2026	21 600 persons in the age range of 18-65 shall have completed quality assured training (at least 40% of which dedicated to digital skills) within the LLL framework.
110	D.1.3. Vocational guidance system to balance supply	Milestone	Entry into force of the Government Resolution on the procedures	Legislation entered into force					Q1	2022	Entry into force of the Government Resolution of Vocational Guidance (career guidance) procedures which shall lay down - the framework, management and

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	and demand on the labour market		regulating the Vocational Guidance (career guidance) system							quality assurance of the system of career counselling and lifelong planning, starting from primary school and provision of services to adults that are provided integrated with the Lifelong learning (LLL) system, as well as - setting out the functions and basic competency requirements of career professionals in schools, the funding model for services provided to pupils and adults, the scope of the institutions involved and the involvement of the social partners - setting out basic standard of the use of National Human Resources Monitoring System information and setting out principles of Vocational Guidance (career guidance) system monitoring.
111	D.1.3. Vocational guidance system to balance supply and demand on the labour market	Target	Number of career specialists providing services in schools		Number	80	380	Q4	2024	Career guidance services shall be provided in schools by at least 380 career specialists.
112	D.1.4. Competences for the green and digital	Milestone	Entry into force of legislation on the establishment of the National	Legislation entered into force				Q2	2022	Entry into force of the legislation on establishing the Platform on Progress in Vocational Training which shall ensure a long-term and sustainable vocational training

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	transformation acquired in vocational education and training D.1.4.1 National Platform for the progress of Vocational Education and Training		Platform on Progress in Vocational Education and Training							model in each region, the Platform's roles and responsibilities, the roles of actors and the involvement of the social partners concerned on the competences required by the labour market. The platform shall include social partners representing the interests of business, industry, the educational community and public authorities. In the platform format, decisions shall be taken on objective principles for the governance of vocational training, on the practical implementation of the consolidation of the existing vocational training network, on the updating of new professional standards, vocational training and non-formal adult education programmes, as well as on the training of trainers and professional development.
113	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.1 National	Target	New/updated vocational training programmes registered to make them available for training providers		Number	0	95	Q2	2026	Total 95 new or updated vocational education and training programmes prepared, approved and registered, following consultations with social partners. These programmes shall be designed to meet labour market needs, in particular supporting the digital and green transition.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	Platform for the progress of Vocational Education and Training										
114	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.1 National Platform for the progress of Vocational Education and Training	Target	Trainers and/or masters involved in the training of apprentices and trainees		Number	0	1000		Q2	2026	A total of 1000 trainers and masters involved in the teaching of apprentices and trainees have improved their professional competences by completing competence development activities. The improvement of competences shall focus on digital and technical competences.
115	D.1.4. Competences for the green and digital transformation acquired in vocational education and training	Milestone	Entry into force of the amendment to the law on Vocational Training on Centres of Excellence in Vocational Education and Training	Entry into force of the legislation					Q4	2022	Entry into force of the amendments to the Law on Vocational Training which shall establish the power of the Minister for Education, Science and Sport to appoint providers of vocational training to implement the assessment and recognition of formally, non-formally or informally acquired competences at level 4 of the European Qualifications Framework. The implementing

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	D.1.4.2: Assessment of competences									legal acts shall lay down the accreditation requirements and accreditation procedure for such competence assessment centres, as well as a unified methodology for competence assessment to be applied by such centres.
116	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.3: Apprenticeship and work-based learning	Milestone	Entry into force of the legislation establishing an apprenticeship and work-based learning support scheme	Legislation entered into force				Q2	2022	Preparation, coordination and approval of draft decrees of the Minister of Education, Science and Sport laying down the procedure for implementing the apprenticeship support scheme. The legislation shall lay down, in particular, the criteria, target groups, focus areas, forms of support provided, eligible costs for apprenticeships and work-based learning.
117	D.1.4. Competences for the green and digital transformation acquired in vocational education and training	Target	Apprenticeships completed		Number	0	3 609	Q2	2026	3 609 initial and continuous vocational education and training students in total obtained a professional qualification or part of it as apprentices in enterprises, of which 70% in small and medium size enterprises and at least 40% of the apprenticeship programmes oriented towards the development of digital skills.

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	D.1.4.3: Apprenticeship and work-based learning										
118	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.4: Mobility programme	Target	Students who have participated in a national mobility scheme in Sectoral Practical Training Centres and have received a certificate of improved their practical and digital skills (at least 40% of participants shall improve their digital skills)		Number	0	10 766	Q2	2026		10 766 students in initial and continuous vocational education and training who received a certificate on improving their practical skills in line with labour market needs, in particular supporting the green and digital transitions, at the Sectoral Practical Training Centre. At least 40% of participants shall improve their digital skills.
119	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.5. More opportunities to	Target	Pupils enrolled in lower and upper secondary general education schools have been awarded support to study initial VET modules		Number	0	4 900	Q2	2026		4 900 pupils enrolled in lower and upper secondary general education schools have been awarded support to study initial VET modules of which at least 40% oriented towards development of skills to support the green and digital transitions.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
120	acquire profession for school pupils D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.5. More opportunities to acquire profession for school pupils	Target	Lower secondary pupils enrolled in experimental vocational training programmes received support		Number	0	2544	Q2	2026	2544 lower secondary pupils enrolled in experimental vocational training programmes received support.

E. COMPONENT 5: HIGHER EDUCATION, A COHERENT FRAMEWORK FOR STIMULATING RESEARCH AND INNOVATION AND HIGH VALUE-ADDED BUSINESS

The component of the Lithuanian recovery and resilience plan addresses the key challenges in the higher education system and research and innovation support framework. The key higher education related challenges are the existence of a high number of institutions that do not reflect the demographic developments and the labour market needs, lack resources and a critical mass to deliver good quality education and R&D. The current higher education funding system incentivises higher education institutions to focus on a higher number of students instead of ensuring quality and labour market relevance of studies. Moreover, there is a lack of attractive academic career opportunities, limiting human resources for education, research and innovation. The key innovation-related challenges are low private R&D investment, the fragmentation of the R&D potential and innovation system governance and weak science-business cooperation.

The objectives of the component are to reform higher education funding system and the student admission system that would create incentives for the higher education institutions to increase quality and labour market relevance of studies, promote quality R&D, cooperation and consolidation in the sector. The reform is expected to strengthen qualitative standards for colleges and universities. The component also includes a reform of innovation support governance and its framework, under which the currently fragmented innovation support functions shall be consolidated under one single Innovation agency. The reform shall also cover the revision of existing innovation and science-business cooperation support system with a view to make it more coherent. During the implementation of the plan, sectoral support for the design, implementation and evaluation of research and innovation policy reforms shall be available via the Horizon Policy Support Facility.

The component addresses the country-specific recommendations to focus investment-related economic policy on innovation, develop a coherent policy framework to support science-business cooperation and consolidate research and innovation implementing agencies (Country Specific Recommendation 3 2019), promote technological innovation in small and medium-sized enterprises (Country Specific Recommendation 3 2020) and to improve quality and efficiency at all education and training levels, including adult learning (Country Specific Recommendation 2 2019).

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

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

E.1.1. Reform 1 “Quality higher education and strong higher education institutions”

The objective of the reform is to increase the quality, efficiency and the international competitiveness of the Lithuanian higher education and science system. This reform is accompanied by 4 sub-measures: (1) Improving higher education funding and student admission systems (sub-measure 1); (2) Improving the efficiency of the higher education network by refining the missions of universities and colleges (sub-measure 2); (3) Strengthening the international competitiveness of

higher education institutions (sub-measure 3); (4) Systematic R&D promotion in higher education institutions and research analysis (sub-measure 4).

E.1.1.1. Sub-measure 1: Improving higher education funding and student admission systems

The objective of the sub-measure is to revise student admission system to ensure that all students, entering both state-funded and non-funded higher education studies, meet equally high criteria. The sub-measure also aims to improve the higher education funding system and align it with the strategic goals of the country. The Law on Science and Studies shall be therefore amended to harmonise upwards the minimum requirements for student admission. The law shall also be amended to introduce a new higher education funding system which shall be based on qualitative indicators and agreements between with higher education institutions and the state. A model for contracts shall be created for the implementation of strategic progress measures: for the development of institutions, for the merger of institutions, for the improvement of the quality of activities, for investments in infrastructure and for implementation of other defined goals. The sub-measure shall be completed by 31 March 2023.

E.1.1.2. Sub-measure 2: Improving the efficiency of the higher education network by refining the missions of universities and colleges

The objective of this sub-measure is to define the missions of universities and colleges by setting qualitative requirements for each type of institution. The Law on Science and Studies and other legal acts shall be amended to set new criteria for colleges and universities. To support the adaptation of the network of higher education institutions to the new requirements, five college reorganisation projects each involving at least two entities shall be implemented.

The sub-measure shall be completed by 31 December 2025.

E.1.1.3. Sub-measure 3: Strengthening the international competitiveness of higher education institutions

The objective of this sub-measure is to support to strengthen the international competitiveness of the higher education institutions. To achieve this, five internationalisation projects, covering attraction of foreign students, lecturers and scientists, developing the design and implementation of joint and double degree programmes; developing the provision of virtual services and other activities promoting integration of Lithuanian universities in the European networks of universities, shall be implemented by higher education institutions. In addition, 250 foreign students coming to study in Lithuania shall receive scholarships for their integration in Lithuania by 31 December 2024.

E.1.1.4. Sub-measure 4: Systematic R&D promotion in higher education institutions and research analysis

The objective of this sub-measure is to create a coherent science policy implementation mechanism by creating the Science policy implementing agency. The Law on Science and Studies shall be amended, and relevant infrastructure established by 30 June 2022 to create the Science policy implementing agency under the Ministry of Education, Science and Sports or the Government of the Republic of Lithuania, which shall be set up following the reorganisation of the Agency for

Science, Innovation and Technology (MITA), Research Council of Lithuania (LMT) and other relevant bodies. The new body shall promote participation of Lithuanian applicants in the European and international R&D&I programmes, develop scientific excellence in the public sector and develop an analysis of science and study processes.

E.1.2. Reform 2 “Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development”

The objective of the reform is to increase efficiency of the innovation policies in Lithuania by revising the institutional set-up, legal framework for R&I support and increasing the demand for innovation. This reform is accompanied by 4 sub-measures: (1) Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies (sub-measure 1); (2) Increasing demand for innovation in Lithuania by exploiting the potential of public procurement (sub-measure 2); (3) Fostering the development of the start-up ecosystem (sub-measure 3); (4) Promoting the development of green innovation (sub-measure 4).

E.1.2.1. Sub-measure 1: Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies

The objective of the sub-measure is to establish a single Innovation agency by consolidating innovation promotion functions that are currently spread across several institutions. The sub-measure also aims to establish a coherent science-business cooperation framework. The Innovation agency shall be set up upon entry into force of the Resolution of the Government. Enterprise Lithuania (Versli Lietuva) shall act as a basis for the Innovation agency and the innovation-related functions and activities of Agency for Science, Innovation and Technology (MITA) and Lithuanian Business Support Agency (LVPA) shall be transferred to the Innovation agency. INVEGA shall coordinate its activities in relation to innovation funding with the Innovation Agency. The Innovation agency shall fully integrate the Lithuanian Innovation Centre (LIC) or LIC shall be reorganised by retracting ownership rights of public bodies. The new agency shall contribute to a coherent innovation support framework. The new agency shall be established by 31 March 2022. In parallel, the legal acts, notably the Law on Technology and Innovation, shall be revised with a view to close the existing gaps and overlaps in the innovation policy framework and clarify institutional responsibilities. The revised legal acts shall enter into force by 31 December 2021. A study on coherence of R&I incentives shall be also carried out, based on which other legal acts shall be revised by 31 December 2022 with a view to create a coherent set of R&I support measures.

E.1.2.2. Sub-measure 2: Increasing demand for innovation in Lithuania by exploiting the potential of public procurement

The objective of the sub-measure is to create the demand for innovation by incentivising innovative public procurement. Financial support shall be allocated to partially compensate the costs of 55 innovative procurements.

The sub-measure shall be completed by 31 March 2026.

E.1.2.3. Sub-measure 3: Fostering the development of the start-up ecosystem

The objective of the sub-measure is to support Lithuanian start-up ecosystem by providing acceleration services for start-ups. The Lithuanian Innovation Promotion Fund shall support 32 start-ups with investments. In addition, start-up accelerators shall support 161 start-ups, including 71 start-ups supported with investments by the specialized accelerator programme, 60 start-ups supported with investments or services by the international accelerator programme, and 30 start-ups (natural or legal persons) supported with investments from the European Space Agency incubator or services from pre-incubation or acceleration programmes in the field of space.

The sub-measure shall be completed by 31 March 2026.

E.1.2.4. Sub-measure 4: Promoting the development of green innovation

The objective of the sub-measure is to support the development of innovative green products and services and the promotion of circular economy and green transition in the industry. 97 environmentally friendly product or technology development/deployment projects and 3 Industry 4.0 Lab projects shall receive financial support. The RRF shall support part of the costs of this investment. The Industry Lab 4.0 development projects may also receive funding from other Union programmes or instruments for costs that are not supported by the RRF.

In order to ensure that all the measures comply with the ‘Do no significant harm’ Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use⁷; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks⁸; (iii) activities related to waste landfills, incinerators⁹ and mechanical biological treatment plants¹⁰; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

Furthermore, as regards the financial instruments, in order to ensure that the measure complies with the ‘Do no significant harm’ Technical Guidance (2021/C58/01), the legal agreement between the

⁷ Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the ‘Do no significant harm’ Technical Guidance (2021/C58/01).

⁸ Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

⁹ This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants’ waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

¹⁰ This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants’ waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

Lithuanian authority in charge of the measures and the entrusted entity or the financial intermediary in charge of the financial instrument and the subsequent investment policy of the financial instrument shall

- i. require the application of the Commission's technical guidance on sustainability proofing for the InvestEU Fund; and
- ii. exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use¹¹; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks¹²; (iii) activities and assets related to waste landfills, incinerators¹³ and mechanical biological treatment plants¹⁴; and (iv) activities and assets where the long-term disposal of waste may cause harm to the environment; and
- iii. require the verification of legal compliance with the relevant EU and national environmental legislation of the projects by the entrusted entity or financial intermediary for all transactions, including those exempted from sustainability proofing.

E.1.3. Reform 3 "Joint missions for science and innovation in smart specialisation"

The objective of the reform is to concentrate science and business cooperation in the revised smart specialization areas, supporting the implementation of joint science and innovation missions. This reform is accompanied by 3 sub-measures: (1) Defining smart specialisation priorities (sub-measure 1); (2) Supporting the implementation of mission-based science and innovation programmes in smart specialisation (sub-measure 2); (3) Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes (sub-measure 3).

E.1.3.1. Sub-measure 1: Defining smart specialisation priorities

The objective of this sub-measure is to revise the smart specialisation priorities and reduce their number. The revised Smart Specialisation concept for a period until 31 December 2027, which shall narrow down the priority areas to three, shall be approved by the Government by 31 December 2021.

¹¹ Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

¹² Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

¹³ This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

¹⁴ This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

E.1.3.2. Sub-measure 2: Supporting the implementation of mission-based science and innovation programmes in smart specialisation

The objective of this sub-measure is to provide support for science-business cooperation in the revised smart specialisation areas. Three mission-based science and innovation programmes shall be created, which shall result in the establishment of two excellence centres by 31 December 2025 and implementation of 21 R&D projects under the three programmes by 30 June 2026. Two excellence centres shall cover physical infrastructure and provision of services to support innovation in the areas of the smart specialisation.

E.1.3.3. Sub-measure 3: Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes

The objective of this sub-measure is to support the participation of Lithuanian science and business in the international R&D programmes. As an outcome, at least 484 projects or advisory services shall be awarded financial support, out of which: 239 feasibility studies for potential beneficiaries to participate in Horizon Europe activities; 32 higher education institutions' projects under the European Research Area scheme; 4 projects under international EU-coordinated initiatives; 7 projects by higher education and research institutions and SMEs, 65 advisory/expert services and group consultation sessions; 70 memberships in international networks and 67 projects of upgrading equipment in labs and R&D infrastructures. To facilitate the investment, 15 fixed-term scientific officer and 15 national contact point positions shall be created and retained, as a minimum from 30 September 2023 to 30 June 2026. National contact points shall facilitate the participation of the potential beneficiaries in the international R&D programmes while scientific officials shall promote science-based decision-making in the public sector and strengthen cooperation between science and the public sector. The RRF shall support part of the costs of this investment. This investment may also receive support from other Union programmes or instruments for costs that are not supported by the RRF.

The sub-measure shall be completed by 30 June 2026.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
121	E.1.1. Quality higher education and strong higher education institutions – E.1.1.1. Improving higher education funding and student admission systems	Milestone	Entry into force of the legal acts setting up a system of contracts with higher education institutions	Entry into force of the legal acts			Q1	2023	Entry into force of the Law on higher education establishing a model for the conclusion of contracts with higher education institutions, which provides for additional funding for merging higher education institutions, as well as for other strategic objectives (expansion of institutions, improvement of the quality of studies, investment in infrastructure and other operational changes requiring public investment). Potential mergers shall be in line with the plan prepared by an independent body or experts. The award of contracts shall be formalised in the Law on Science and Studies, which shall be followed by the preparation of by-law contracts for the conclusion of contracts with the higher education institutions.	
122	E.1.1. Quality higher education and strong higher education institutions – E.1.1.1. Improving higher education funding and student	Milestone	Entry into force of amended Law on Research and Studies, changing the system for funding and enrolment in higher education	Entry into force of legislation			Q1	2023	Entry into force of the amended Law on Research and Studies which shall: - lay down upward harmonisation of minimum requirements for access to publicly funded and unfunded study places, - introduces a new funding structure for higher education activities (basic funding, funding for strategic objectives, additional funding for	

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	admission systems – E.1.1.2. Improving the efficiency of the higher education network by refining the missions of universities and colleges									qualitative indicators), - define the missions of universities and colleges (which qualitative requirements must be met by both types of institution, what distinguishes colleges from universities), - incentivize cooperation of higher education institutions, - increase the funding component of R&D activities in the higher education funding structure. The minimum student admission requirements shall be harmonized upwards and shall not weaken as a result of the amendment. New criteria for colleges and universities shall be set objectively, independently and adequately high. The role of external evaluations shall be increased. The legal changes shall promote cooperation and consolidation of resources in the higher education sector.
123	E.1.1. Quality higher education and strong higher education institutions – E.1.1.2. Improving the efficiency of the higher education	Target	Projects completed for the reorganisation of colleges (renewed missions)		Number	0	5	Q4	2025	Completion of five projects which shall cover the reorganization of colleges: consolidating existing study programmes, integrating and optimising key administrative and academic support functions and processes, optimising the infrastructure used. The beneficiaries shall be selected via call for proposals procedure. Each of the five projects shall involve at least two entities to ensure that optimisation of

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	network by refining the missions of universities and colleges										study programmes and infrastructure results in higher efficiency gains.
124	E.1.1. Quality higher education and strong higher education institutions – E.1.1.3. Strengthening the international competitiveness of higher education institutions	Target	Number of internationalisation projects completed by higher education institutions		Number	0	5	Q1	2024		Five projects shall be completed by higher education institutions designed to provide students with more international activities, attracting more students, attracting foreign students and lecturers/scientists; developing the design and implementation of joint and double degree programmes; developing the provision of virtual services; improving the quality of studies and broadening the offer. The beneficiaries shall be chosen by call for proposals procedure.
125	E.1.1. Quality higher education and strong higher education institutions – E.1.1.3. Strengthening the international competitiveness of higher education	Target	Number of people who have benefited from support for the integration of foreign students		Number	0	250	Q4	2024		250 foreign students received scholarships for their integration. Scholarships shall be offered for first, second cycle and integrated students, coming to study in Lithuania.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
126	institutions E.1.1. Quality higher education and strong higher education institutions – E.1.1.4. Systematic R&D promotion in higher education institutions and research analysis	Milestone	Entry into force of the legal act establishing the science policy implementing agency	Legislation entered into force				Q2	2022	Entry into force of the legal act on responsibilities, functions and activities of the science policy implementing agency (under the Ministry of Education, Science and Sport or the Government of the Republic of Lithuania), which contains provisions of Agency and starting date. All the infrastructure necessary for the operation of the science policy implementing agency shall be created. The science policy implementing agency is expected to promote more active participation of Lithuanian applicants in European and international R&D&I programs, to develop scientific competencies in the public sector, to develop long term analytics of research and study processes.
127	E.1.2. Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development – E.1.2.1. Effective implementation of	Milestone	The entry into force of the resolution of the Government creating the Innovation Agency and transferring innovation promotion functions from other agencies	Legislation entered into force				Q1	2022	The innovation agency shall be set up upon entry into force of the Resolution of the Government. Versli Lietuva shall act as a basis for the Innovation Agency and the innovation-related functions and activities of MITA and LVPA shall be transferred to the Innovation Agency. INVEGA shall coordinate its activities in relation to innovation funding with the

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies									Innovation Agency. Innovation agency shall fully integrate the Lithuanian Innovation Centre (LIC) or LIC shall be reorganised by retracting ownership rights of public bodies. All agency infrastructure shall be set up by 31 March 2022.
128	E.1.2 Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development – E.1.2.1. Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of	Milestone	Entry into force of the revised legislation on innovative activities	Entry into force of legislation				Q4	2021	Entry into force of the revised and amended legislation on innovative activities, including the Law on Technology and Innovation and Amendment to Resolution No 982 of 3 October 2018 on the granting of powers for the implementation of the Law on Technology and Innovation of the Republic of Lithuania. The legal acts shall be approved by the Seimas, the Lithuanian Government, the Minister of Economy and Innovation, depending on the type of the legal act. This shall enter into force upon publication of the Legal Act Register (E-TAR). The revised legal acts shall reduce the gaps and overlaps in the research and innovation policy framework, harmonize the support measures mix, and specify institutional responsibilities.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	existing agencies									The revised Law on Technology and Innovation shall identify institutions responsible for innovation policy formation and implementation, principles of promotion of innovation-related activities.
129	E.1.2. Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development – E.1.2.1. Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies	Milestone	Entry into force of the renewed framework of incentives for business to invest in R&D	Legislation entered into force				Q4	2022	Entry into force of revised rules for support for R&D measures (about 20 legal acts such as Ministerial Orders). The existing system of incentives for R&D has been revised, by implementing the recommendations of the conducted study on the R&D incentives for businesses. The Rules shall enter into force after their publication in the Legal Act Register (E-TAR). The revised rules shall: reduce gaps and overlaps between different R&D support measures harmonize the support measures mix by setting up clear logical connections between various funding instruments, as well as funding instruments and various innovation support services.
130	E.1.2. Effective implementation of innovation policy, increased demand	Milestone	Public procurements completed and innovative projects supported	Public procurements completed and innovative				Q1	2026	55 innovative public procurements shall be completed and 97 environmentally friendly product or technology development / deployment projects shall receive financial

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	for innovation, developed start-up ecosystem and green innovation development – E.1.2.2. Increasing demand for innovation in Lithuania by exploiting the potential of public procurement – E.1.2.4. Promoting the development of green innovation			projects supported						support. At least EUR 3 225 000 shall be paid to 3 Industry Lab 4.0 development projects in order to support circular economy and green transition in industry. Any amounts provided by other Union programmes or instruments shall not be counted towards this amount. The selection criteria shall ensure compliance with the ‘Do no significant harm’ Technical Guidance (2021/C58/01) of supported transactions under this measure through the use of sustainability proofing, an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation.
131	E.1.2. Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development – E.1.2.3. Fostering the development of the start-up	Target	Number of start-ups that received investment or services		Number 0		193	Q1	2026	Number of start-ups that have received support, out of which: -32 start-ups supported with investments by the Innovation Promotion Fund, -71 start-ups supported with investments by the specialized acceleration programme, -60 start-ups supported with services or investments by the international accelerator programme, -30 start-ups (natural or legal persons) that

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	ecosystem										have received the investment from the European Space Agency incubator or services from pre-incubation or acceleration programmes in the field of space. The selection criteria shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) of supported transactions under this measure through the use of sustainability proofing, an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation.
132	E.1.3. Joint missions for science and innovation in smart specialisation – E.1.3.1. Defining smart specialisation priorities	Milestone	Entry into force of the revised Smart specialisation concept	Legislation entered into force					Q4	2021	Approval of a new concept of smart specialisation by a resolution of the Lithuanian Government for the period until 31 December 2027. The concept shall identify three priorities for smart specialisation, and the thematic areas within these priorities, as well as a model for coordination and monitoring of implementation.
133	E.1.3. Joint missions for science and innovation in smart specialisation –	Target	Number of centres of excellence in operation		Number	0	2		Q4	2025	Entry into operation of two excellence centres which shall consist of the following elements: a) physical infrastructure (such as prototyping and pilot lines, etc.) b) provision of relevant services (such as certification and intellectual property

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	E.1.3.2. Supporting the implementation of mission-based science and innovation programmes in smart specialisation									management)
134	E.1.3. Joint missions for science and innovation in smart specialisation – E.1.3.2. Supporting the implementation of mission-based science and innovation programmes in smart specialisation	Target	R&D projects completed via three mission-based science and innovation programmes		Number	0	21	Q2	2026	21 R&D projects completed, which shall be oriented towards three smart specialization strategies. The projects shall be prepared in accordance with mission-based guidelines for science and innovation programmes. The projects shall be selected during call for tenders procedure, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
135	E.1.3. Joint missions for science and innovation in smart	Target	Projects and advisory services for potential applicants of Horizon Europe programme from higher education		Number	0	200	Q1	2025	At least 200 projects or advisory services for higher education institutions and SMEs shall be awarded financial support: a) 150 projects to support preparation of

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	specialisation – E.1.3.3. Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes		institutions and SMEs awarded financial support							feasibility studies for potential beneficiaries to participate in the Horizon Europe actions, b) 10 advisory/expert services to support competences to participate in international R&D&I programmes. c) 40 memberships in international networks.
136	E.1.3. Joint missions for science and innovation in smart specialisation – E.1.3.3. Encouraging science and business to participate in the EU research and innovation programme Horizon Europe	Milestone	Projects and advisory services for potential applicants of Horizon Europe programme from higher education and research institutions and SMEs awarded financial support.	Projects and advisory services awarded financial support				Q2	2026	At least 480 projects or advisory services for higher education and research institutions and SMEs shall be awarded financial support, which shall include the projects and advisory services supported under target 135: a) 239 projects to support preparation of feasibility studies for potential beneficiaries to participate in the Horizon Europe actions, b) 65 advisory/expert services and group consultation sessions to support competences to participate in international R&D&I programmes, c) 70 memberships in international networks, d) 32 projects to support capacity to implement

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	and other international funding programmes									European Research Area and Horizon Europe projects, e) 7 projects by higher education and research institutions and SMEs which were judged positively in the Horizon Europe programmes, but did not receive funding (these may include projects which received the Seal of Excellence), f) 67 projects of upgrading equipment in labs and R&D infrastructures. At least EUR 600 000 shall be paid to 4 cross-border EU coordination initiatives projects. Any amounts provided by other Union programmes or instruments shall not be counted towards this amount. Projects shall be based on the Horizon Europe accelerator plan developed by the Ministry of Education, Science and Sports, Ministry of Economy and Innovation and the Research Council of Lithuania. Projects shall be selected via calls for proposals.
137	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.3.	Target	Positions of Scientific Officers and National contact points (NCPs) created		Number	0	30	Q2	2026	30 temporary posts retained until 30 June 2026, out of which: 15 posts of Horizon Europe national contact points, who shall act as the main contact persons for Lithuanian applicants to inform them about European Horizon programme: such as on ongoing calls, submission of

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion	Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year
	Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes								proposals and finding partners. 15 posts of science and innovation officers in the Lithuanian Government (sectoral ministries and the office of the Government). Their main functions shall be: to provide an advice and to form a culture of science-based decision-making in the public sector and to strengthen cooperation between science and the public sector. The model for the establishment of posts of scientific officers shall be prepared in cooperation with STRATA.

E.3. Description of the reforms and investments for loan support

E.3.1. Investment 1 “Loans to enterprises to develop green and high value-added technologies for industrial development”

This measure aims at improving the access to finance of companies for the development of green and high value-added technologies and the competitiveness of the Lithuanian defence and security industry.

The Ministry of Economy and Innovation of the Republic of Lithuania shall adopt the Guidelines for the Development of the Defence and Security Industry 2023-2027 through Ministerial Order to improve the competitiveness of the Lithuanian defence and security industry.

Furthermore, this measure shall consist of a public investment in a Facility in order to incentivise private investment and improve access to finance in green and high value-added technologies as well as the competitiveness of the Lithuanian defence and security industry. The Facility shall operate by providing subordinated, syndicated and direct loans directly to the private sector. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 850 000 000 of financing.

The Facility shall be managed by INVEGA as the Implementing Partner. INVEGA shall provide debt financing (co-finance business projects with private financial institutions (mainly in the form of subordinated loans) or, where a market survey has shown the need for it, finance business projects directly) to:

- projects contributing to at least one of the following objectives: developing circularity, decarbonisation, energy efficiency, environmentally friendly, low-waste, advanced, innovative and digital technologies, production capacity for high value-added products, or
- projects in the defence and security industry.

In order to implement the investment into the Facility, Lithuania and INVEGA shall sign a Funding Agreement (or an amendment to an existing Fund of Funds Agreement) that shall include the following content:

1. Description of the decision-making process of the Facility: The final investment decision of the Facility shall be taken by a Credit Committee, INVEGA Management Board or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government.
2. Key requirements of the associated investment strategy, which shall include:
 - a. The description of the financial products and eligible final beneficiaries. For strategic investments (i.e. those in defence technologies; space investments in atomic clocks, strategic launchers; space products; and investments focusing solely on developing and deploying cybersecurity tools and solutions, including when these are part of deploying or upgrading digital networks and data infrastructure) final beneficiaries shall not be controlled by a third country or third country entities and shall have their executive management in the Union except for investments below EUR 10 000 000. If the final beneficiary is involved in a strategic investment in the field of 5G connectivity, the measures and risk mitigation plans, pursuant to the 5G Cybersecurity Toolbox, shall also apply to its suppliers. Such suppliers notably include vendors of telecom equipment and manufactures and other third-party suppliers, such as cloud infrastructure providers, managed service providers, systems integrators, security and maintenance contractors and transmission equipment manufacturers. Where the final beneficiary is involved in a

strategic investment in the field of defence, this limitation shall also apply to its suppliers and subcontractors. The limitations concerning the absence of control by a third country or third country entity set out above do not apply for a particular financing and investment operation where the final beneficiary can demonstrate that it is a legal entity for which the Member State in which it is established has approved a guarantee as set out in the relevant provisions of the European Defence Fund ('EDF') Regulation or the Commission waiver granted in accordance with principles concerning eligible entities set out in the relevant provisions of the Space Regulation. The implementing partner must notify the government of any derogation granted to the limitations.

- b. The requirement that all investments supported are financially viable.
 - c. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the investment strategy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use¹⁵, (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks¹⁶, (iii) activities and assets related to waste landfills, incinerators¹⁷ and mechanical biological treatment plants¹⁸. Furthermore, the investment strategy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.
 - d. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.
3. The amount covered by the Funding Agreement (or an amendment to an existing Fund of Funds Agreement), the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment strategy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.
4. Monitoring, audit, and control requirements, including:
- a. The description of main principles of the Implementing Partner's monitoring system to report on the investment mobilised.
 - b. The description of main principles of the Implementing Partner's procedures that aim to ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests in the Implementing Partner's activities.

¹⁵ Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

¹⁶ Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

¹⁷ This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

¹⁸ This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

- c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Funding agreement (or an amendment to an existing Fund of Funds Agreement) before committing to finance an operation.
- d. The obligation of carrying out risk-based ex-post checks in accordance with an internal checks' plan of INVEGA. These checks shall verify i) that the INVEGA's control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle and the State Aid rules; and iii) that the requirement that final beneficiaries of the Facility have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Funding Agreement (or an amendment to an existing Fund of Funds Agreement) are being respected.

The implementation of the measure shall be completed by 31 August 2026.

E.4. Milestones, targets, indicators, and timetable for monitoring and implementation for loan support

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
137a	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Guidelines for Defence and Security Industrial Development 2023-2027	Entry into force of Guidelines for Defence and Security Industrial Development 2023-2027					Q2	2023	Adoption and entry into force of Guidelines for the Development of the Defence and Security Industry 2023-2027, by Order of the Ministry of Economy and Innovation of the Republic of Lithuania, to improve the competitiveness of the Lithuanian defence and security industry.
137b	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Funding Agreement (or an amendment to an existing Fund of Funds Agreement)	Entry into force of the Funding Agreement (or an amendment to an existing Fund of Funds Agreement)					Q4	2024	Entry into force of the Funding Agreement (or an amendment to an existing Fund of Funds Agreement)
137c	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Publication of call for applications by INVEGA	Publication of call					Q1	2025	INVEGA shall launch a call for enterprises to submit applications for loans in line with the requirements specified in the description of the measure.
137d	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Target	Legal agreements signed with final beneficiaries		%	0%	20%		Q3	2025	INVEGA shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 20% of the RRF investment into the Facility (taking into account management fees).
137e	E.3.1. Loans to	Target	Legal agreements		%	20%	100%		Q2	2026	INVEGA shall have entered into legal

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	enterprises to develop green and high value-added technologies for industrial development		signed with final beneficiaries							financing agreements with final beneficiaries for an amount necessary to use at least 100% of the RRF investment into the Facility (taking into account management fees).
137f	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Completion of the RRF investment	Certificate or other equivalent proof of transfer				Q2	2026	Lithuania shall transfer EUR 850 000 000 to INVEGA for the Facility.

F. COMPONENT 6: EFFICIENT PUBLIC SECTOR AND PRECONDITIONS TO RECOVER AFTER THE PANDEMIC

This component of the Lithuanian recovery and resilience plan contributes to addressing challenges linked to the tax system, tax compliance, the budgetary framework, human resource management in the public sector and business insolvency management. The objectives of the component are to improve tax compliance and balance the tax system; to improve public sector human resource management; to improve medium-term budgetary planning and expenditure management; to increase financial independence of municipalities; and to increase the variety of financial instruments to boost public investment.

The component contains measures targeted at broadening the tax base to sources less detrimental to growth, as well as legal and technical measures to improve tax compliance, and to improve the design of the tax and benefit system to help reduce income inequality and poverty. It also incorporates several reform measures related to the budgetary framework: establishment of a medium-term budgetary planning and spending reviews, fine-tuning budget amendment procedures, promoting the use of public-private partnerships in the process of public investment, revising the municipal revenue structure, consolidating four national development institutions into one public body and developing four digital tools which are expected to help businesses to manage insolvency risks. In addition, the component comprises a reform on human resource management and staff development in the public sector.

The component contributes to addressing the country-specific recommendation to improve tax compliance and broaden the tax base to sources less detrimental to growth (Country Specific Recommendation 1 2019). Furthermore, through additional tax revenues and potential savings thanks to spending reviews, the component also contributes to addressing recommendations on strengthening the tax and benefit system (Country Specific Recommendation 1 2019 and Country Specific Recommendation 2 2020). A number of measures related to the budgetary framework contribute to making public investment more efficient (Country Specific Recommendation 3 2019).

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

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

F.1.1. Reform 1 “An Efficient Public Sector”

This reform aims to reform the civil service by improving administrative processes, human resources management and strengthening customer-orientation in the public sector. Implementation of this reform shall require the adoption of the relevant legislation, including amendments to the Law on the Civil Service.

This reform consists of two sub-measures: (1) modernization of human resources management system in the public sector (sub-measure 1); (2) establishment of a centralised training system for developing competences in the public sector (sub-measure 2).

F.1.1.1 Sub-measure 1: Modernization of human resources management system in the public sector

The objective of this sub-measure is to modernize the human resources management system in the public sector. It is expected to make human resources management processes more efficient, enabling centralized talent and career management.

The sub-measure shall be completed by 30 June 2026.

F.1.1.2 Sub-measure 2: Establishment of a centralised training system for developing competences in the public sector

The objective of this sub-measure is the creation of training modules focused on digital, financial-analytical and leadership skills within a centralised training system for developing competences of public sector employees.

At least 16 000 trainings shall be completed on digital, financial-analytical or leadership skills.

The sub-measure shall be completed by 31 March 2026.

F.1.2. Reform 2 “A fairer and more growth-friendly tax system”

The objective of the reform is to create the conditions for rebalancing the tax system by ensuring a socially fairer, growth-friendly tax structure, encouraging consumers to change behaviour through taxation to adapt to the changing needs of society. This reform consists of three sub-measures: (1) the abolition or reduction of tax exemptions and special tax regimes that are inefficient, no longer reflect state priorities or do not comply with the Green Deal (sub-measure 1); (2) further broadening of the tax base to sources that do not hamper economic growth (sub-measure 2); (3) an assessment of the effectiveness of the tax and social insurance contributions in preventing poverty and reducing income inequality (sub-measure 3).

F.1.2.1. Sub-measure 1: The abolition or reduction of tax exemptions and special tax regimes that are inefficient, no longer reflect state priorities or do not comply with the Green Deal.

The objective of this measure is to identify tax exemptions and special tax regimes which are inefficient, no longer reflect state priorities or do not comply with the Green Deal and amend the respective tax laws. The Ministry of Finance shall carry out a cost-benefit analysis and draft the necessary amendments to the legislation to be adopted by the Parliament.

The sub-measure shall be completed by 31 March 2023.

F.1.2.2. Sub-measure 2: Further broadening of the tax base to sources that do not hamper economic growth

The aim of this measure is to broaden the tax base to sources that do not hamper economic growth. The Ministry of Finance shall prepare a study on possibilities to broaden the tax base and draft the necessary amendments to the legislation to be adopted by the Parliament. The analysis will focus on the real estate tax, excise duties on energy products and other green taxes.

The sub-measure shall be completed by 31 March 2023.

F.1.2.3. Sub-measure 3: An assessment of the effectiveness of the tax and social insurance contributions in preventing poverty and reducing income inequality

The aim of this measure is to adjust the personal income tax and social insurance contributions in order to better prevent poverty and reduce income inequality. The Ministry of Finance shall prepare a study on possible adjustments to the personal income tax and social insurance contributions and draft the necessary amendments to the legislation to be adopted by the Parliament.

The sub-measure shall be completed by 31 March 2023.

F.1.3. Reform 3 “Long-term sustainability and transparency of the national budget”

The aim of the reform is to increase the long-term sustainability of the state and municipal budgets, transparency of medium-term budgeting and funding of state services. It also focuses on spending reviews and ways to increase financial independence of municipalities. This reform consists of five sub-measures: (1) improvements to the budgetary framework (sub-measure 1); (2) spending reviews (sub-measure 2); (3) enhancing the structure of municipal revenues (sub-measure 3); (4) Promoting public-private partnerships (sub-measure 4); (5) consolidation of the national promotional institutions (sub-measure 5).

F.1.3.1. Sub-measure 1: Improvements to the budgetary framework

The aim of this sub-measure is to prepare and adopt methodologies on the medium-term budgeting and basic costs calculation. It also aims to adopt the amendments to the Law on the Budget Structure in order to clarify the rules of budget amendments. In addition, the budgeting tool within the Strategic Management Information System shall enter into operation in order to automate medium-term budgeting. A medium-term budget for the period between 1 January 2025 and 31 December 2027 shall be prepared and endorsed by the Government.

The sub-measure shall be completed by 30 September 2025.

F.1.3.2. Sub-measure 2: Spending reviews

The aim of this sub-measure is to develop a concept of spending reviews and perform the first comprehensive spending review. The results of the comprehensive spending review shall be made public and shall feed into the preparation of the first medium-term budgets for the period from 1 January 2025 to 31 December 2027.

The sub-measure shall be completed by 31 March 2024.

F.1.3.3. Sub-measure 3: Enhancing the structure of municipal revenues

The aim of this sub-measure is to identify ways on how to improve the structure of municipal revenues, especially by increasing the share of revenues which are directly determined by the municipalities. Implementation of this reform shall require to amend the Law on the Methodology of Determination of the Municipal Budget Revenue and create analytical tools allowing to compare municipal fiscal indicators and assess municipal capacity to raise revenues.

The sub-measure shall be completed by 30 June 2023.

F.1.3.4. Sub-measure 4: Promoting public-private partnerships

The aim of this sub-measure is to draw up and adopt a legislative package which would:

- enable the implementation of public-private partnerships in the strategically most important areas, such as energy efficiency, renewable energy sources, sustainable transport, and areas with the greatest investment needs, such as justice and public order and public safety;
- help to attract private investors to public projects by providing the long term sustainable investment plans and developing balanced mutually beneficial risk allocation mechanisms;
- allow grouping of municipal investment projects, which would make them more attractive to investors;
- enable municipalities to participate in public-private partnership programmes organised by the state, which is expected to reduce administrative costs.

The sub-measure shall be completed by 31 December 2023.

F.1.3.5. Sub-measure 5: Consolidation of the national development institutions

The aim of this sub-measure is to consolidate four national development institutions into one public body. The objective of the institution shall be to concentrate knowledge and competencies in one strong national development institution, INVEGA, to unify and optimise national development institution operational practices and fund management, creating preconditions to attract institutional investors, strengthen public-private partnership, and sustainably increase the supply of financial instruments to finance financially viable projects.

The sub-measure shall be completed by 31 December 2023.

F.1.4. Reform 4 “Improving tax compliance”

The aim of this reform is to improve tax compliance in high-risk sectors and to increase the transparency of transactions. This reform consists of five sub-measures: (1) more transparency in the trade in used vehicles (sub-measure 1); (2) fair taxation of online economic activities (sub-measure 2); (3) limiting the use of cash (sub-measure 3); (4) financially literate future taxpayers (sub-measure 4); (5) more transparency in the construction sector (sub-measure 5).

F.1.4.1. Sub-measure 1: More transparency in the trade in used vehicles

The aim of this sub-measure is to improve the control of sales of used vehicles by collecting data on their actual owners and sellers. With the entry into force of the amendments to the Law on the Road Safety, a system of vehicle owners’ accounts has been introduced to identify the actual sellers and owners of vehicles and to ensure that their tax obligations are met. Access to data of the vehicle owners’ accounting system has been ensured for the State Tax Inspectorate.

The sub-measure shall be completed by 30 June 2021.

F.1.4.2. Sub-measure 2: Fair taxation of online economic activities

The aim of this sub-measure is to amend the national legislation in order to oblige online platform operations to collect and report data on transactions carried out on online platforms to the tax

authorities by 31 January of the year following the calendar year to which the information relates. The State Tax Inspectorate shall receive the first set of data by 31 March 2024.

The sub-measure shall be completed by 31 March 2024.

F.1.4.3. Sub-measure 3: Limiting the use of cash

The aim of this sub-measure is to amend the national legislation in order to limit the use of cash in certain economic sectors and/or for certain types of transactions, with a view to reducing the size of the shadow economy. Amendments to legislation shall be proposed based on the analysis performed by the Ministry of Finance.

The sub-measure shall be completed by 31 December 2022.

F.1.4.4. Sub-measure 4: Financially literate future taxpayers

This sub-measure aims to develop educational material for pupils and students to enhance their understanding of taxes and tax compliance. In addition, an infrastructure for cashless payments shall be developed in schools, and electronic pupil's cards with a payment function shall be issued. Furthermore, an information campaign on taxation and the activities of the tax administration shall be organised.

The sub-measure shall be completed by 30 June 2026.

F.1.4.5. Sub-measure 5: More transparency in the construction sector

This sub-measure aims to develop a digital tool (Builder's ID system) which shall enable mandatory registration of persons working in the construction sector and identification of such persons with a special builder's identity code. The national authorities shall carry out 1400 planned inspections and an additional 30% of non-routine inspections by 31 December 2025 in order to check if workers are registered in the Builder's ID system and if they have special builder's identity codes. This measure shall help to better identify instances of illegal work.

This sub-measure shall be completed by 31 December 2025.

F.1.5. Reform 5 "Tools available to businesses to manage insolvency risk"

The aim of this reform is to help businesses strengthen self-control mechanisms when facing insolvency risks and to involve public authorities to advise such businesses. Implementation of this reform shall require creation of four digital tools supporting businesses which face insolvency risks:

- 1) the insolvency portal;
- 2) a digital tool (a wizard) helping to draw up a restructuring plan of a company;
- 3) a digital tool (a wizard) helping in the process of asset valuation to apply international valuation standards by providing best practices, examples and explanations in one place;
- 4) a tool to perform comparisons of asset and transaction valuation.

This reform shall be completed by 31 December 2025.

F.1.6. Reform 6. “Smart tax administration to reduce the VAT gap faster”

The aim of the reform is to modernise the data analysis and decision-making processes carried out by the State Tax Inspectorate and the Lithuanian Customs by using advanced analytical methods and methods based on the use of artificial intelligence, and to enhance the competences of their staff. This reform consists of six sub-measures: (1) introduction of new data analytics tools in the State Tax Inspectorate (sub-measure 1); (2) improving data quality of the State Tax Inspectorate and of other institutions (sub-measure 2); (3) robotisation of business processes at the State Tax Inspectorate (sub-measure 3); (4) digitalisation of the tax stamps (sub-measure 4); (5) new data analysis tools and upgrading Customs’ IT systems (sub-measure 5); (6) improvement of staff competences of the State Tax Inspectorate and the Lithuanian Customs sub-measure (sub-measure 6).

F.1.6.1. Sub-measure 1: Introduction of new data analytics tools in the State Tax Inspectorate

This sub-measure aims at introducing new tools which shall capture additional unstructured data and shall calculate risk profiles for taxpayers. Results of such analysis shall be made available to taxpayers so that they could adjust their behaviour regarding tax compliance.

This sub-measure shall be completed by 30 June 2026.

F.1.6.2. Sub-measure 2: Improving data quality of the State Tax Inspectorate and of other institutions

The aim of this sub-measure is to build an integrated metadata base of the State Tax Inspectorate and to deliver the relevant methodology (recommendations) for public financial institutions (the State Tax Inspectorate, the State Social Insurance Board, the Ministry of Finance and the Customs department). The data exchange with the metadata base shall be governed by the entry into force a legal act adopted by the State Tax Inspectorate. The data quality in the metadata base shall be ensured by imbedded data quality control algorithms and procedures.

This sub-measure shall be completed by 30 June 2026.

F.1.6.3. Sub-measure 3: Robotisation of business processes at the State Tax Inspectorate

The aim of this sub-measure is to acquire licences of the robotic process automation software and use them to automate two business processes of the State Tax Inspectorate:

- 1) issuing decisions and protocols for violations of administrative law;
- 2) revision of old tax arrears and fines.

This sub-measure shall be completed by 31 March 2022.

F.1.6.4. Sub-measure 4: Digitalisation of the tax stamps

The aim of this sub-measure is to explore the possibilities to replace paper tax stamps currently used to protect the market against illegal alcoholic beverages with digital solutions for the labelling of such products by running a pilot project. Based on the results of the pilot project, the State Tax

Inspectorate shall decide whether to develop a dedicated module allowing electronic labelling of alcoholic beverages.

This sub-measure shall be completed by 31 March 2024.

F.1.6.5. Sub-measure 5: New data analysis tools and upgrading Customs' IT systems

The aim of this sub-measure is introduce new data analysis tools that also capture new data from additional data sources. This shall improve customs fiscal risk management in the following areas:

- Assessment of customs declarations and goods passing customs;
- guarantee management;
- application and validation of tariff measures;
- identification of information sources to be used for customs valuation process.

In addition, the IT systems of the Lithuanian Customs shall be upgraded by establishing an interface:

- between the System for Presentation of Goods for Customs Control, Vehicle and Goods and Traffic Management systems;
- with IT systems of at least five partners managing the access of means of transport to places of presentation of goods to customs, approved by the customs authorities, and/or controlling the movement of vehicles or consignments (such as the State Tax Inspectorate, The Directorate of Border Crossing Infrastructure under the Ministry of Transport and Communication and AB Lietuvos geležinkeliai, Klaipėda State Seaport Authority).

This sub-measure shall be completed by 31 December 2025.

F.1.6.6. Sub-measure 6: Improvement of staff competences of the State Tax Inspectorate and the Lithuanian Customs

The aim of this sub-measure is to develop a digital training tool which shall consist of training management and administration system and eight training modules for Customs officers and clients. In addition, it aims at creating a training tool for the staff of the State Tax Inspectorate in the areas of data analytics, taxpayer control, tax compliance assurance and improvement of competence of learning of foreign languages. These trainings shall be completed by 800 employees of the State Tax Inspectorate and 250 employees and clients of the Lithuanian Customs.

This sub-measure shall be completed by 31 December 2025.

F.1.7. Reform 7. “Development of an electronic document ecosystem”

The aim of the reform is to enable businesses to exchange electronic information and data with public authorities in an automated way. The reform shall focus on data of cash registers, purchase receipts and consignment notes. Amendments to the Law on Tax Administration and other legislation shall set mandatory requirements for the digitalisation of purchase receipts and their transfer to authorities. The amended legislation shall come into force by 31 December 2025. This reform also has two sub-measures: (1) creation of a solution to enable e-receipts (sub-measure 1); (2) creation of a solution to enable international e-consignments (sub-measure 2).

F.1.7.1. Sub-measure 1: Creation of a solution to enable e-receipts

The aim of this sub-measure to create an e-receipt prototype and deploy it in the IT systems of the State Tax Inspectorate. The State Tax Inspectorate shall also make it available for businesses.

This sub-measure shall be completed by 31 December 2024.

F.1.7.2. Sub-measure 2: Creation of a solution to enable international e-consignments

The aim of this sub-measure is to adapt the Smart Tax Administration System, which is managed by the State Tax Inspectorate, to allow control authorities access to freight transportation information managed by businesses in the form of eFTI data.

This sub-measure shall be completed by 30 June 2026.

F.1.8. Reform 8. “A single window to pay fines”

The aim of the reform is to improve the administration of fines. In order to implement this reform, a package of legal documents, including amendments to the Law on Tax Administration, shall have to be adopted to enable the State Tax Inspectorate to administer majority of fines and economic sanctions issued by the state. Implementation of the reform shall require adjustments to the information systems of the State Tax Inspectorate.

This reform shall be completed by 30 June 2026.

F.1.9. Reform 9. “Repository system for audit and controls”

The objective of the investment into a repository system for audit and controls is to assure that the RRP requirements with regard to data collection and monitoring are fulfilled by the time of the first payment request. In particular, this concerns collection of data and monitoring of the achievement of milestones and targets as well as collection, storing and ensuring access to the data as per Article 22(2)(d)(i) to (iii) of the RRF Regulation. Respective functionalities of the repository system shall be confirmed by an audit report. The scope of the audit report shall cover the temporary arrangements and, to the extent already in place, the new single information system for the management of EU funds and the RRP for 2021-2027 funding period (IS2021).

The reform shall be completed by 30 June 2022.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
138	F.1.1. Efficient public sector - F.1.1.1 Modernization of human resources management system in the public sector	Milestone	Modernisation of human resources management system in the public sector	Entry into operation of the modernized human resource management system					Q2	2026	Entry into operation of a modernized human resources management system, which shall include a newly created Public Sector Employees' Registry and modernized IT solutions aimed to make human resources management processes more efficient, enabling centralized talent and career management.
139	F.1.1. Efficient public sector - F.1.1.2 Establishment of a centralised training system for developing competences in the public sector	Milestone	Strategic guidelines and training modules	Guidelines adopted and training modules developed					Q3	2024	Strategic guidelines for the long-term training and competence development of public sector employees and implementation plan of the strategic guidelines shall be adopted by the Government of Lithuania. Training modules for strengthening the competencies of public sector employees shall be developed by the Public Management Agency. The following training modules shall be developed: 1) digital competencies; 2) financial-analytical competencies; 3) leadership competencies.
141	F.1.1.1. Efficient public sector - F.1.1.2 Establishment of a centralized training system for development competences in the public sector	Target	Number of trainings completed on digital, financial, analytical or leadership skills		Number	0	16 000		Q1	2026	Digital skills training shall be completed by at least 4 000 public sector employees. Financial-analytical skills training shall be completed by at least 4 000 of public sector employees. Leadership skills training shall be completed by 8 000 public sector employees.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
142	F.1.2. A fairer and more growth-friendly tax system. - F.1.2.1. The abolition or reduction of tax exemptions and special tax regimes that are inefficient, no longer reflect state priorities or do not comply with the Green Deal	Milestone	Delivery of the proposals made on the basis of an in-depth analysis for the withdrawal of tax exemptions and special tax regimes to the Parliament	Registration of draft amendments to tax legislation in the system of legal acts					Q2	2022	Based on the publication of the cost-benefit analysis of existing tax exemptions and special tax regimes that are not effective and (or) no longer reflect state priorities, draft amendments to the relevant tax laws shall be drafted and submitted to the parliament.
143	F.1.2. A fairer and more growth-friendly tax system - F.1.2.1. The abolition or reduction of tax exemptions and special tax regimes that are inefficient, no longer reflect state priorities or do not comply with the Green Deal	Milestone	Entry into force of amendments to tax legislation abolishing or reducing tax exemptions and special tax regimes	Provisions indicating entry into force of amendments to tax legislation					Q1	2023	Entry into force of amendments to laws abolishing or reducing tax exemptions and special tax regimes. This shall include reducing the differences in personal income tax rates that apply to different sources of income.
144	F. 1.2. A fairer and more growth-friendly tax system -	Milestone	Delivery of the proposals to expand	Registration of draft amendments to					Q2	2022	Based on a study analysing options to expand environmental taxes and taxation of other sources less detrimental to economic growth, draft

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	F.1.2.2. Sub-measure 2: Further broadening of the tax base to sources that do not hamper economic growth		environmental taxes and taxation of other sources less detrimental to economic growth on the basis of an in-depth analysis to the parliament	tax legislation in the system of legal acts							amendments to the relevant tax laws shall be prepared and submitted to the parliament.
145	F. 1.2. A fairer and more growth-friendly tax system - F.1.2.2. Sub-measure 2: Further broadening of the tax base to sources that do not hamper economic growth	Milestone	Entry into force of amendments to the legislation on excise duties, environmental taxes and property taxes	Provisions in the amending laws indicating the entry into force of changes					Q1	2023	Entry into force of amendments to laws on excise duties, environmental taxes and property tax to increase the role of taxes that do not hamper economic growth in the tax structure.
146	F.1.2. A fairer and more growth-friendly tax system - F.1.2.3. An assessment of the effectiveness of the tax and social insurance contributions in preventing poverty and reducing income	Milestone	Delivery of the study on the effectiveness of personal income taxation and social insurance contributions in reducing poverty and income inequality	The study published on the website of the Ministry of Finance					Q2	2022	Publication of a study analysing the effectiveness of personal income taxation and social insurance contributions in reducing poverty and income inequality.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion	Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	inequality									
147	F.1.2. A fairer and more growth-friendly tax system - F.1.2.3. An assessment of the effectiveness of the tax and social insurance contributions in preventing poverty and reducing income inequality	Milestone	Entry into force of amendments to legislation on personal income taxation and social insurance contributions	Provisions in the laws indicating entry into force of changes to legislation on personal income taxation and social insurance contributions				Q1	2023	Entry into force of amendments to laws on personal income taxation and social insurance contributions, based on the conclusions of the study analysing the effectiveness of personal income taxation and social insurance contributions in reducing poverty and income inequality.
148	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.1. Improvements to the budgetary framework	Milestone	Entry into force of the medium-term budgeting methodology, basic costs calculation methodology and amendments to the Law on Budget Structure related to the revision of the state budget.	Provisions indicating entry into force of two methodologies and the Law on the Budget structure				Q2	2024	Entry into force of: -the amendments to the Law on the Budget Structure which shall clarify the rules of revision of annual budgets; - the methodology which shall set the procedures of medium-term budgeting, the main principles of which are set in the Law on the Budget Structure, and approved by a Government resolution; -the methodology which shall set the procedures for baseline expenditure calculations approved by the order of the Minister of Finance.
148a	F.1.3. Long-term sustainability and transparency of the	Milestone	Entry into operation of the Strategic	Entry into operation of the Strategic				Q3	2025	The medium-term budgeting tool within the Strategic Management Information System shall be operational and available to budget appropriation

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	national budget - F.1.3.1. Improvements to the budgetary framework		Management Information System's tool automating medium-term budgeting	Management Information System's tool automating medium-term budgeting.							managers in the central government institutions. It shall enable the automation of medium-term budgeting (including calculation of the operational expenditure).
149	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.1. Improvements to the budgetary framework	Milestone	Entry in force of the government resolution endorsing the first detailed medium-term budget project for the period between 1 January 2025 and 31 December 2027	Government resolution endorsing the first detailed medium-term budget project for the period between 1 January 2025 and 31 December 2027				Q3		2024	The government shall endorse the first detailed three-year budget project for the period between 1 January 2025 and 31 December 2027. The medium-term budget shall be in accordance with the approved the medium-term budgeting methodology.
150	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.2. Spending reviews	Milestone	Completion of the comprehensive budget expenditure review	Delivery of the comprehensive spending review results				Q1		2024	A concept for a comprehensive spending review shall be approved by the government and implemented in the actual comprehensive review including the review of 2023 budget execution data. The results of the comprehensive spending review shall be made public and shall feed into the preparation of the first medium-term budgets for the period from 1 January 2025 to 31 December 2027.
151	F.1.3. Long-term sustainability and transparency of the	Milestone	Entry into force of amendment to the Law on the	Provision in the amending law indicating entry				Q2		2023	Entry into force of the amendment to the Law on the Methodology of Determination of Municipal Budget Revenue which shall improve the structure of

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	national budget - F.1.3.3. Enhancing the structure of municipal revenues		Methodology of Determination Municipal Budget Revenue and publication of findings of the systematic comparison of municipal fiscal indicators and the assessment of municipal capacity to raise revenues	into force of the amendment to the Law on the Methodology of Determination Municipal Budget Revenue and publication of findings							municipal revenue. Tools shall be used by the Ministry of Finance which shall allow: - a comparison of municipal revenue, expenditure and performance indicators; - assessment of the capacity to increase municipal revenues. The findings from these analyses shall be published.
152	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.4. Promoting public-private partnerships	Milestone	Entry into force of the amendments to the Rules on the Preparation and Implementation of Public-Private Partnerships	Provision in the amended Rules on the Preparation and Implementation of Public-Private Partnerships indicating the entry into force of the amendments				Q2		2022	The amended Rules on the Preparation and Implementation of Public-Private Partnerships shall: - allow grouping of municipal investment projects, which would make them more attractive to investors; - enable municipalities to participate in public- private partnership programmes organised by the state, which is expected to reduce administrative costs.
153	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.4. Promoting	Milestone	Entry into force of the legislative package establishing an enhanced	Provisions indicating the entry into force of amendments				Q4		2023	The legislative package consisting of amendments to the Law on Investment, Law on Concessions, Law on State and Municipal Assets and Their Management, and the Rules on the Preparation and Implementation of Public-Private Partnerships shall

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	public-private partnerships		framework for the use of strategic and long-term public-private partnerships	to: 1) the Law on Investment, 2) the Law on Concessions, 3) the Law on State and Municipal Assets and Their Management , 4) the Rules on the Preparation and Implementation of Public-Private Partnerships						be based on the results of a feasibility study regarding possibilities to implement public-private partnerships in the public domain and taking into account fiscal limitations. The entry into force of the legislative package shall: -enable the implementation of public-private partnerships in the strategically most important areas, such as energy efficiency, renewable energy sources, sustainable transport, and areas with the greatest investment needs, such as justice and public order and public safety; -help to attract private investors to public projects by providing the long term sustainable investment plans and developing balanced mutually beneficial risk allocation mechanisms.	
154	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.5. Consolidation of the national	Milestone	Entry into force of the government resolution eliminating the status of national	Government resolution eliminating the status of national development institutions for three institutions				Q4	2023	Entry into force of the government resolution eliminating the status of national development institutions for three institutions (State Investment Management Agency, Public Investment Development Agency and Agricultural Credit Guarantee Fund) and leaving it for one institution (INVEGA). The objective of the only remaining	

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
	development institutions		development institution for three institutions and leaving it for one institution	and leaving it for one institution							institution with status of national development institution shall be to concentrate knowledge and competencies in one strong national promotion institution, to unify and optimise national promotion institution operational practices and fund management, creating preconditions to attract institutional investors, strengthen public-private partnership, and sustainably increase the supply of financial instruments to finance financially viable projects.
155	F.1.4. Improving tax compliance - F.1.4.1. More transparency in the trade in used vehicles	Milestone	State Tax Inspectorate and Customs obtain data on vehicle owners from the vehicle owners' accounting system	State Tax Inspectorate and Customs have access to data on vehicle owners from the vehicle owners' accounting system				Q2	2021		With the entry into force of the amendments to the Road Safety Act and its implementing legislation, a system of vehicle owners' accounts has been introduced to identify the actual (re-sellers) and owners of vehicles and to ensure that their tax obligations are met. Access to data from the vehicle owners' accounting system has been ensured.
156	F.1.4. Improving tax compliance - F.1.4.2. Fair taxation of online economic activities	Milestone	Entry into force of the legal requirement for online platform operators to collect and report to the tax authorities data on transactions carried out on	Provision in the law indicating the entry into force of legal obligation for platform operators to provide information to the State Tax				Q1	2023		The new legal provisions in the Law on Tax Administration shall be adopted and enter into force. The online platform operators shall be obliged to collect and report data on transactions carried out on online platforms to the tax authorities by 31 January of the year following the calendar year to which the information relates.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
			online platforms	Inspectorate							
157	F.1.4. Improving tax compliance - F.1.4.2. Fair taxation of online economic activities	Milestone	The State Tax Inspectorate receives detailed data on transactions executed on online platforms	State Tax Inspectorate receives detailed data on transactions executed on online platforms				Q1	2024		The State Tax Inspectorate shall obtain detailed data on the transactions carried out by taxpayers on online platforms in 2023.
158	F.1.4. Improving tax compliance - F.1.4.3. Limiting the use of cash	Milestone	Entry into force of legislation limiting cash payments in risky economic sectors and/or individual types of transactions	Provision in the law indicating the entry into force of legislative provisions introducing restrictions on cash payments in risky economic sectors and/or for individual types of payments				Q4	2022		Based on the analysis of the Ministry of Finance, the legislation introducing restrictions on cash payments in risky economic sectors and/or for individual types of transactions shall enter into force. These amendments shall reduce opportunities for businesses and natural persons to conceal their income.
159	F.1.4. Improving tax compliance - F.1.4.4. Financially literate future taxpayers	Target	Number of electronic pupil's cards with payment function issued.		Number	12 900	90 000	Q3	2024		90 000 electronic pupil's cards with payment function issued.
160	F.1.4. Improving tax compliance - F.1.4.4. Financially literate	Target	Number of schools (primary,		Number	40	240	Q3	2024		Infrastructure established or updated for non-cash payments in the canteens of 240 schools.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	future taxpayers		secondary, progymnasiums, gymnasiums) with newly established or upgraded non-cash payment infrastructure								
161	F.1.4. Improving tax compliance - F.1.4.4. Financially literate future taxpayers	Milestone	Delivery of educational tools and methodological materials for formal and/or non-formal education to develop of tax literacy for children and young people to the Ministry of Education, Science and Sport and delivery of information campaign to raise awareness about the tax system and	Educational tools and methodological materials transferred to the Ministry of Education, Science and Sport for integration into formal and/or non-formal education. Awareness campaign carried out.				Q2	2026		1. Methodological material on the tax system shall be produced and transferred to the Ministry of Education, Science and Sport for integration into formal and non-formal general education. 2. A campaign to raise awareness of the tax system and the importance of financial literacy, and projects to raise awareness about the taxes, the services provided by the State Tax Inspectorate, legislative changes and tax controls shall be developed and carried out through national news portals and regional media outlets.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
			services provided by the State Tax Inspectorate								
162	F.1.4. Improving tax compliance - F.1.4.5. More transparency in the construction sector	Milestone	Entry into operation of digital tools to allow real-time registration of persons working in the construction sector and the identification of those who work illegally on construction sites	Digital tools are in place and operational				Q4	2024		Fully functional digital tool (Builder ID information subsystem) which enables mandatory registration of persons working in the construction sector and identification of specified persons according to a special builder's identity code.
163	F.1.4. Improving tax compliance - F.1.4.5. More transparency in the construction sector	Target	The proportion of electronically identifiable workers on construction sites as a proportion of the total number of workers		% (Percentage)	0	80	Q4	2025		At least 80% of persons working on construction sites can be identified electronically in real time. In the construction sector, 1 400 planned inspections and an additional 30 % of non-routine inspections shall be carried out by 31 December 2025.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal		Quarter	Year	
164	F.1.5. Tools available to business to manage insolvency risk	Milestone	Entry into operation of four digital tools developed for and contributing to corporate insolvency risk management	Entry into operation of four digital tools available to users					Q4	2025	Four digital tools shall be created and made available to users: (1) the insolvency portal; (2) a wizard to draw up the restructuring plan; (3) a wizard helping in the process of valuation to apply international valuation standards by providing best practices, examples and explanations in one place; (4) a tool to perform comparisons of asset and transaction valuation. The preparatory steps for the creation of a tool to perform comparisons of asset and transaction valuation shall include adoption of amendments to the Law on Mandatory Property and Business Valuation (MPBV) providing for an adjusted regulatory framework of the valuer's profession and digitalisation of valuation reports with the obligation to register reports in the state register. The tools developed shall be accessible to all users, with the exception of some functionalities/part of information that relates to personal data in a specific case.
165	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.1. Introduction of new	Milestone	Entry into operation of solutions to analytical challenges in the	Delivery of the risk profile data and corresponding sanctions to					Q2	2026	Entry into operation of the risk rating system which: - publishes the risk profile data to taxpayers and applies preventive measures; - detects discrepancies and issues sanctions to

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	data analytics tools in the State Tax Inspectorate		tax administration to reduce the VAT gap by using advanced analytics techniques and raising awareness among taxpayers	taxpayers							taxpayers.
166	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.1. Introduction of new data analytics tools in the State Tax Inspectorate	Target	Risk criteria embedded in taxpayers' risk profile		Number	0	25	Q2	2026		A risk profile of taxpayers has been created, consisting of five risk dimensions (Registration, Declaration, Payment, Activity and Conduct) and at least five risk criteria have been realised in each of them. In total, 25 risk and behaviour criteria shall be fully implemented in taxpayers' risk profile.
167	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.2. Improving in data quality of the State Tax Inspectorate and of other institutions	Milestone	Entry into operation of the integrated metadata database of the State Tax Inspectorate and submission of methodology/rec ommendations to other state financial	Entry into operation of a single integrated metadata database of the State Tax Inspectorate				Q2	2026		Entry into operation of an integrated metadata base of the State Tax Inspectorate and delivery of the methodology/recommendations for public financial institutions (the State Tax Inspectorate, the State Social Insurance Board, the Ministry of Finance and the Customs department). The data exchange with the metadata base shall be governed by the entry into force a legal act adopted by the State Tax Inspectorate. The data quality in the metadata base shall be ensured by imbedded data quality control algorithms and procedures.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
168	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.3. Robotisation of business processes at the State Tax Inspectorate	Milestone	Completion of automation of two business processes carried out by the State Tax Inspectorate	Entry into operation of the robotic process automation software				Q1	2022	The acquired licences of the robotic process automation software shall be used to automate two business processes of the State Tax Inspectorate: - Issuing decisions and protocols for violations of administrative law; - Revision of old tax arrears and fines.	
169	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.4. Digitalisation of the tax stamps	Milestone	Completion of the pilot project on the replacement of physical tax stamps for alcoholic beverages with digital solutions	Delivery of the report on the results of the pilot project				Q1	2024	Completion of the pilot project shall allow to: 1) assess the possibilities to replace paper tax stamps currently used to protect the market against illegal alcoholic beverages with digital solutions for the labelling of such products; 2) assess the possibilities to reduce the administrative burden and costs linked to the labelling of alcoholic beverages for economic operators. Based on the results of the pilot project, the State Tax Inspectorate shall decide whether to develop a dedicated module allowing electronic labelling of alcoholic beverages.	
170	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.5. New data analysis tools and upgrading	Milestone	Entry into operation of five new data analytic methods for the processing of	Entry into operation of new data analytics techniques capturing also data from new				Q4	2025	Entry into operation of five new data analytics methods also capturing information from five new data sources which shall improve customs fiscal risk management in the following areas: - Assessment of customs declarations and goods	

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	Customs' IT systems		data from existing and five new data sources	sources							passing customs; - Guarantee management; - Application and validation of tariff measures; - Identification of information sources to be used for customs valuation process.
171	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.5. New data analysis tools and upgrading Customs' IT systems	Target	Interfaces established with the information systems of external authorities managing data, vehicle and goods and traffic management systems		Number	0	6	Q4	2025		Entry into operation of one interface between the System for Presentation of Goods for Customs Control, Vehicle and Goods and Traffic Management systems. Entry into operation of interfaces between the Integrated Vehicle and Goods Control system, the system of Presentation of Goods for Customs Control and systems of at least five partners managing the access of means of transport to places of presentation of goods to customs, approved by the customs authorities, and/or controlling the movement of vehicles or consignments (such as the State Tax Inspectorate, The Directorate of Border Crossing Infrastructure under the Ministry of Transport and Communication and AB Lietuvos geležinkeliai, Klaipėda State Seaport Authority) or posts (Customs control places).
172	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.6. Improvement of staff competences of the	Milestone	Entry into operation of tools to effectively manage the competences of	Entry into operation of tools for training purposes at the State Tax Inspectorate and				Q4	2025		Entry into operation of: - a digital customs training tool which shall consist of training management and administration system and eight training modules for customs officers and clients, including ones based on training in virtual

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	State Tax Inspectorate and the Lithuanian Customs		the State Tax Inspectorate and Customs staff as well as Customs clients needed for an efficient tax and customs administration	Customs department							reality; - a training tool for the State Tax Inspectorate staff in the areas of data analytics, taxpayer control, tax compliance assurance and improvement of competence of learning foreign languages.
173	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.6. Improvement of staff competences of the State Tax Inspectorate and the Lithuanian Customs	Target	Persons trained at the Lithuanian Customs and the State Tax Inspectorate		Number	0	1050	Q4	2025		These trainings shall be completed by 800 employees of the State Tax Inspectorate and 250 employees and clients of the Lithuanian Customs.
174	F.1.7. Development of an electronic document ecosystem	Milestone	Entry into force of a set of legislative acts on the processing of electronic settlement documents and their fiscal data (cash register logs and e-receipts).	Provisions indicating entry into force in: 1. The Law on Tax Administration; 2. The Orders of the Head of the State Tax Inspectorate on (i) the adoption of the Rules for				Q4	2025		The amended Law on Tax Administration shall impose an obligation for businesses to provide digital data from means of payment to the tax administrator. The amended (i) Rules for the Use of Cash Registers and Point-to-Point Computer Network Terminals and (ii) Rules on Technical Requirements for Cash Registers, Vending Machines and Taximeter Printers shall set mandatory technical requirements for e-receipts.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion	Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
				the Use of Cash Registers and Point-to-Point Computer Network Terminals and (ii) Technical Requirements for Cash Registers, Vending Machines and Taximeter Printers.						
175	F.1.7. Development of an electronic document ecosystem - F.1.7.1. Sub-measure 1. Creation of a solution to enable e-receipts	Milestone	Entry into operation of technological solutions to enable the practical use of e-receipts in business processes	Entry into operation of the new e-service				Q4	2024	Entry into operation of the application (new e-service) developed to generate an e-receipt and deliver it from business to consumers. This application shall be made available by the State Tax Inspectorate to businesses.
176	F.1.7. Development of an electronic document ecosystem - F.1.7.2. Sub-measure 2. Creation of a solution to	Milestone	Entry into operation of technological solutions to enable the practical use of	Entry into operation of the new e-service				Q2	2026	Entry into operation of the functionalities (new e-service) of the i.VAZ (electronic consignments subsystem) sub-system of the Smart Tax Administration System (i.MAS) managed by the State Tax Inspectorate for the exchange of electronic freight transport information (eFTI) between

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	enable international e-consignments		international e-consignments in business processes								businesses and supervisory authorities.
177	F.1.8. A single window to pay fines	Milestone	Adoption of amendments to legal acts allowing the State Tax Inspectorate to administer majority of fines and economic sanctions	Provisions in the amending laws indicating adoption of legislation transferring to the State Tax Inspectorate the administration of majority of fines and economic sanctions imposed by the State				Q2	2023		The necessary legislation (Law on Tax Administration and other laws on fines and other economic sanctions imposed by the State) allowing the State Tax Inspectorate to administer majority of fines and economic sanctions shall be adopted.
178	F.1.8. A single window to pay fines	Target	Fines and economic sanctions imposed by 37 authorities are administered by a single tax authority – the State Tax Inspectorate		Number	0	37		Q2	2026	Information system interoperability shall be established between the State Tax Inspectorate and institutions issuing fines and economic sanctions, enabling the exchange of data needed to record and recover previously mentioned amounts. As a result, 37 institutions shall send electronic data on fines and economic sanctions to the State Tax Inspectorate. This functionality shall reduce the amount of manual work and paper documents.
179	F.1.9. Repository	Milestone	Repository	Audit report					Q2	2022	A repository system for monitoring the

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion	Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year
	system for Audit and Controls		system for Audit and Controls: information for monitoring implementation of RRF	confirming repository system functionalities					implementation of the RRF shall be in place and operational. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.

F.3. Description of the reforms and investments for loan support

F.3.1. Reform 1. “Improving centralized public procurement”

The aim of the reform is to make the public procurement system in Lithuania more efficient and increase participation in public procurement tenders by centralising public procurement via the Central Purchasing Organization (CPO LT).

The first action of the reform is to expand the catalogues of items that can be purchased via the Central Purchasing Organization (CPO LT) with an aim to streamline public purchasing procedures and reduce administrative costs for launching public procurement procedures.

The second action of the reform is to adopt a plan for centralization of public procurement of health institutions and agencies with an aim to increase professionalization of public purchasing, to promote standardisation of public procurement requirements, and to ensure economies of scale.

The measure shall be completed by 31 December 2025.

F.3.2. Investment 1. “Capitalisation and financial resilience of the National Promotional Institution”

This measure shall consist of a public investment to increase the capitalisation of INVEGA (National Promotional Institution) through an equity injection in order to improve access to finance in Lithuania. The investment shall provide INVEGA with additional equity of EUR 150 000 000.

INVEGA shall adopt a new investment policy, including covering the use of the additional equity in line with the RRF objectives and eligibility criteria. The investment policy shall include:

- The requirement, applicable to at least the share of INVEGA’s new investments that the new capital represents in INVEGA’s total capital, that investments of INVEGA are in line with the RRF Regulation objectives.
- The requirement, applicable to at least the share of INVEGA’s new investments that the new capital represents in INVEGA’s total capital, to comply with the ‘Do no significant harm’ (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01) where, in particular, the investment policy shall:
 - o exclude the following list of activities: (i) activities related to fossil fuels, including downstream use¹⁹; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks²⁰; and (iii) activities related to waste landfills, incinerators²¹ and mechanical biological treatment plants²²;

¹⁹ Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the ‘Do no significant harm’ Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

²⁰ Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

²¹ This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such

- in the case of general support to corporates, exclude companies with a substantial focus²³ in the following sectors: (i) fossil fuel-based energy production and related activities²⁴; (ii) energy-intensive and/or high CO₂-emitting industries²⁵; (iii) production, rental, or sale of polluting vehicles²⁶; (iv) waste collection, waste treatment and disposal²⁷, (v) processing of nuclear fuel, production of nuclear energy;
 - require compliance with the relevant EU and national environmental legislation of the supported investments.
- The requirement that INVEGA's final investment decisions shall be taken by a Credit Committee, INVEGA's Management Board or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government.

The implementation of the investment shall be completed by 31 August 2026.

actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

²² This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

²³ It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if such sector or activity is identified as being an essential part of the business activity of the Final Beneficiary respectively in relation to the gross revenue, profit, or client base of the Final Beneficiary. The gross revenue generated from the restricted sector or activity shall, in any case, not exceed 50% of the gross revenue.

²⁴ Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

²⁵ Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

²⁶ Polluting vehicles are defined as non-zero-emission vehicles.

²⁷ This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

F.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
180a	F.3.1. Improving centralized public procurement	Milestone	Adopting a plan for centralization of public purchasing of health institutions and agencies	A plan for centralization of public purchasing of health institutions and agencies prepared and adopted by the Minister of Health				Q2	2023	A plan for centralisation of public purchasing of health institutions and agencies shall be prepared and adopted by the Minister of Health. The centralization of the public purchasing of health institutions and agencies shall include Purchasing Organizations under the Ministry of Health and Purchasing Organizations where the Ministry of Health jointly with the Municipality Councils, the Vilnius University, the Klaipėda University or the Lithuanian University of Health Sciences are majority shareholders.
180b	F.3.1. Improving centralized public procurement	Target	Extension of the catalogue of the Central Purchasing Organisation (CPO LT)		Number	83	105	Q4	2025	The electronic catalogue of the Central Purchasing Organisation (CPO LT), shall be extended by at least 22 new modules for the items that can be purchased via CPO LT, compared to the end of 2022.
180c	F.3.2. Capitalisation and financial resilience of the National Promotional Institution	Target	Capital transfer from the Lithuanian Government to INVEGA		EUR	0	150 000 000	Q2	2024	Lithuania shall transfer EUR 150 000 000 to INVEGA to increase its capitalisation.

No.	Related Measure (Reform or	Milestone/ Target	Title	Qualitative indicators (for	Quantitative indicators (for targets)			Indicative timeline for completion	Description and clear definition of each milestone and target
180d	F.3.2. Capitalisation and financial resilience of the National Promotional Institution	Milestone	Investment policy for INVEGA	Adoption of an investment policy				Q1 2025	Adoption of a new investment policy for INVEGA, including covering the use of the additional equity in line with the provisions of the measure description.

G. COMPONENT 7: MORE OPPORTUNITIES FOR EVERYONE TO ACTIVELY BUILD NATIONAL WELL-BEING

The overall objective of the component is to contribute to the implementation of the European Pillar of Social Rights and address some of the long-standing challenges related to social exclusion, poverty and income inequality as well as to the low coverage of active labour market measures. Reforms and investments included in the component aim at increasing employment and ensuring the sustainable integration of people into the labour market as well as improving adequacy of the social safety net through targeted increases of certain benefits, improving the pension indexation mechanism, increasing coverage of unemployment social insurance as well as changes in the provision of accredited social care.

The component consists of two headline measures – the guaranteed minimum income protection and the customer-oriented employment support.

The component is expected to help achieve substantial progress in addressing the country specific recommendations on mitigating the impact of the crisis on employment, increasing the funding and coverage of active labour market policy measures and promoting skills (country specific recommendation 2, 2020). This also applies to the country specific recommendation to improve quality and efficiency at all education and training levels, including adult learning (country specific recommendation 2, 2019). The component shall also contribute to addressing the country specific recommendation to address income inequality, poverty and social exclusion, including by improving the design of the tax and benefit system (country specific recommendation 1, 2019) and to ensure the coverage and adequacy of the social safety net and improve the effectiveness of the tax and benefit system to protect against poverty (country specific recommendation 2, 2020).

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

G.1.1. Reform 1 “Guaranteed minimum income protection”

The reforms aims at improving the social welfare of the most vulnerable groups and alleviating poverty. It consists of 3 sub-measures: (1) study on the minimum income scheme and related changes to the legislation (Sub-measure 1), (2) additional measures to increase adequacy and sustainability of social benefits (Sub-measure 2); and (3) accreditation of social care (Sub-measure 3).

G.1.1.1. Sub-measure 1: Study on the minimum income scheme and related changes to the legislation

The objective of the sub-measure is to conduct a comprehensive analysis of the minimum income scheme including ex-ante impact assessment of the proposed reforms. The sub-measure shall result in relevant changes to the legislation on the basis of the recommendations of the study, covering at least cash social assistance, sickness and maternity leave benefits, social assistance pensions, child benefits, and child support benefits.

The sub-measure shall be completed by 31 March 2024.

G.1.1.2. Sub-measure 2: Additional measures to increase adequacy and sustainability of social benefits

The objective of this sub-measure is to implement certain changes to increase adequacy and sustainability of social benefits independently of a study. They concern changes to the legislation increasing coverage and adequacy of the unemployment insurance scheme, introducing additional benefit to single elderly and disabled people as well as improving the pension indexation mechanism to alleviate old-age poverty.

The sub-measure shall be completed by 31 March 2023.

G.1.1.3. Sub-measure 3: Accreditation of social care

The objective of this sub-measure is to increase the quality of social care services. For this purpose an accreditation scheme shall be set up and as from 1 January 2022 only accredited social care shall be provided.

The sub-measure shall be completed by 31 March 2022.

G.1.2. Investment 2: “Customer-oriented employment support”

The objective of this measure is to improve the operational processes and support provided by the public employment service as well as incentivise entrepreneurship and re/upskilling towards high value-added areas through targeted subsidies. The investment encompasses two sub-measures: (1) optimization and improvement of employment service operational processes, ensuring systematic customer orientation (Sub-measure 1); and (2) increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy (Sub-measure 2).

G.1.2.1. Sub-measure 1: Optimization and improvement of employment service operational processes, ensuring systematic customer orientation

The first sub-measure aims at improving the operational processes of employment service through digitalisation and increasing customer orientation. It consists of a revision of the working methods and automation of key processes of the employment service enabling structural/long-term changes to its administration and policies. This shall be achieved through the creation of a new multifunctional IT tool (employment platform) interoperable with a life-long learning system, a career guidance system and other country information systems which shall enable to provide at least 90% of the services digitally. The new tool is expected to free-up the necessary resources for more individualised services to job seekers and employers, to contribute to increased access to these services as well as to a better matching of the employers and employees with the potential to shorten the period of return to the labour market for the unemployed.

The sub-measure shall be completed by 31 December 2025.

G.1.2.2. Sub-measure 2: Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy

The objective of this sub-measure is to increase the scope and diversity of employment support measures with a focus on high value added jobs as well as the digital and green transformation. It

includes two pilot schemes for training and employment support. The first one is dedicated to the entrepreneurship and shall support job creation in the areas of twin transition and circular economy, coupled with upskilling of public employment service employees in the areas of twin transition, circular economy and general business management. The second scheme aims at supporting employed and unemployed seeking to obtain qualifications and/or competences for high value-added jobs. A part of these education and training programmes shall be specifically focused on digital skills. The measure shall be implemented in synergy with measures planned under education component related to development of education and training programmes and creation of individual learning accounts. It shall provide more opportunities for employed people and shall also include higher education modules.

The sub-measure shall be completed by 30 June 2026.

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

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
180	G.1.1. Guaranteed minimum income protection - G.1.1.1. Study on the minimum income scheme and related changes to the legislation	Milestone	Finalisation of a study on adequacy of the minimum income scheme	Final report issued				Q4	2022	The study shall include recommendations to reform the minimum income scheme as well as ex-ante impact assessment of the proposed reforms.	
181	G.1.1. Guaranteed minimum income protection - G.1.1.1. Study on the minimum income scheme and related changes to the legislation	Milestone	Entry into force of amendments to the relevant laws regulating minimum income protection	Provision in the legislation indicating the entry into force (Law on Cash Social Assistance for Poor Residents, Law on the Determination of Reference Indicators of Social Security Benefits and the Basic Amount of Penalties, the Law on Social Insurance for Sickness and Maternity, the Law on Social Assistance Pensions, the Law on Benefits for Children, and the Law on Child Support Benefits).				Q4	2025	Entry into force of amendments to the relevant legislation on the basis of the recommendations of the study on adequacy of the minimum income scheme (at least the Law on Cash Social Assistance for Poor Residents, the Law on the Determination of Reference Indicators of Social Security Benefits and the Basic Amount of Penalties, the Law on Social Insurance for Sickness and Maternity, the Law on Social Assistance Pensions, the Law on Benefits for Children, and the Law on Child Support Benefits).	

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
				Insurance for Sickness and Maternity, Law on Social Assistance Pensions, Law on Benefits for Children, and Law on Child Support Benefits)							
182	G.1.1. Guaranteed minimum income protection - G.1.1.2. Additional measures to increase adequacy and sustainability of social benefits	Milestone	Entry into force of the legislation introducing an additional benefit for disabled and elderly single persons	Legislation entered into force				Q3	2021		Entry into force of legislation ensuring that single (non-spouse) disabled and elderly persons shall be granted and paid an additional monthly benefit (single-person benefit).
183	G.1.1. Guaranteed minimum income protection - G.1.1.2. Additional	Milestone	Entry into force of the amendment to the Law on Unemployment Social Insurance increasing the coverage and	Provision in the amending Law on Unemployment Social Insurance indicating entry				Q1	2023		Entry into force of the amendment to the Law on Unemployment Social Insurance which shall: - increase the minimum unemployment social insurance benefit to the indexed amount equal to 5 Basic Social Benefits or

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	measures to increase adequacy and sustainability of social benefits		adequacy of the unemployment social security system	into force							higher; - extend the maximum duration of unemployment insurance benefit payments to pre-retirement age individuals.
184	G.1.1. Guaranteed minimum income protection - G.1.1.2. Additional measures to increase adequacy and sustainability of social benefits	Milestone	Entry into force of the legislation on changes to the pension indexation mechanism	Legislation entered into force				Q4	2022		Entry into force of the legislation which shall: - review the pension indexation mechanism to provide for a faster increase in pensions in order to reduce the at-risk-of-poverty rate for the elderly.
185	G.1.1. Guaranteed minimum income protection – G.1.1.3. Accreditation of social care	Milestone	Entry into force of the legislation on requirements for the provision of accredited social care	Legislation entered into force				Q1	2022		Entry into force of the legislation which shall: - establish uniform requirements (for premises (if premises are required for the provision of the service) and qualification of the staff) for the provision of accredited social care (10 services); - regulate that only accredited social care may be provided from 1 January 2022.
186	G.1.2. Customer-	Milestone	Entry into force of the legislation	Legislation entered into				Q2	2022		Entry into force of legislation which shall include changes to the operational processes

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	oriented employment support – G.1.2.1. Optimization and improvement of employment service operational processes, ensuring systematic customer orientation		regulating operational processes of the Employment Service	force							of the Employment Service to enable its digital transformation.
187	G.1.2. Customer-oriented employment support – G.1.2.1. Optimization and improvement of employment service operational processes, ensuring systematic	Target	Completion of the digital transformation of the Employment Service		%	30	90	Q4	2025		90% of the employment services are available through the Employment Service Platform, which shall be the main customer service system of the Employment Service with links to the lifelong learning system, career guidance system and other country information systems.

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	customer orientation										
188	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy	Milestone	Entry into force of the legislation governing the employment support scheme for the implementation of pilot measures (Promoting entrepreneurship and support for learning that provides high value-added qualifications and competences, with a focus on digital and green transition)	Legislation entered into force				Q2	2022	Entry into force of legislation which shall specify: - the time limit for the application of the new measures; - the target groups; - the selection criteria and requirements to comply with the objectives of the digital and green transition and the circular economy; - the requirements with regard to sustainability of newly created jobs.	
189	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and	Target	Completion of the pilot project to promote entrepreneurship		Number of participants supported	0	1325	Q2	2026	Completion of the pilot project to promote entrepreneurship allowing 1325 participants to be supported (of which 673 for jobs to support digital transition and 652 for jobs to support green transition and circular economy).	

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
	diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy										The target group of the entrepreneurship promotion measure is persons, who are changing their economic activity, are affected by the changes in the activities of the companies or the cessation of activities due to the crisis situation caused by the pandemic.
190	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting	Target	Completion of the pilot project to support training for acquisition of qualifications and/or competences		Number of participants supported	0	9 597	Q2	2025		Completion of the pilot project to support acquisition of qualifications and/or competences allowing 9 597 participants to be trained (of which not less than 5 643 for programmes to acquire digital skills). The pilot project shall encompass adult learning delivered through diverse means including vocational education and training programmes or modules, non-formal adult education programmes, and higher education modules. The target group of the measure is job-seekers who seek to obtain high value-added qualifications and competences.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)				Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year		
191	the circular economy G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy	Target	Completion of the pilot project to support training for acquisition of qualifications and/or competences		Number of participants supported	9 597	15 078	Q2	2026	Completion of the pilot project to support acquisition of qualifications and/or competences allowing 15 078 participants to be trained (of which not less than 10 000 for programmes to acquire digital skills). The pilot project shall encompass adult learning delivered through diverse means including vocational education and training programmes or modules, non-formal adult education programmes, and higher education modules. The target group of the measure is job-seekers who seek to obtain high value-added qualifications and competences.	

G.3. Description of the reforms and investments for the loan

G.3.1. Reform: Improving the quality of social and employment services

The objective of the reform is to reduce the fragmentation of the planning and delivery of social, employment and other related services as well as to enhance the competences of social workers. The reform comprises two sub-measures: 1) improving the integration of employment, social and other services; 2) strengthening the competences of social workers.

G.3.1.1. Sub-measure 1: Improving the integration of employment, social and other services

The objective of this sub-measure is to provide integrated employment, social and other services for persons registered as unemployed and persons registered as persons getting ready for the labour market who are facing challenges to take up work. Legislation shall be amended stipulating that the Employment Service shall provide personalised services and consultations to unemployed persons and persons registered as persons getting ready for the labour market who are facing challenges to take up work. The legislation shall provide that municipalities, in cooperation with the Employment Service, shall implement employment-promoting programmes applying a case management approach for the aforementioned target group. At least 80% of the municipalities shall approve such programmes.

The sub-measure shall be completed by 31 December 2025.

G.3.1.2. Sub-measure 2: Strengthening the competences of social workers

The objective of this sub-measure is to strengthen the competences of social workers. The Center for the Improvement of Professional Competences of Social Services Employees shall be selected through the public calls for projects procedure and shall organise and conduct regular, free trainings, provide methodological assistance, and ensure support to social services employees in their professional activities.

The sub-measure shall be completed by 31 December 2022.

G.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

No.	Related Measure (Reform or Investment)	Milestone/Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
192	G.3.1. Improving the quality of social and employment services - G.3.1.1. Increasing the integration of employment, social and other services	Milestone	Amendments to the legislation on personalised services provided by the Employment Service and municipalities for unemployed persons and persons registered as persons getting ready for the labour market who are facing challenges to take up work	Provisions indicating entry into force of amendments to the legislation				Q3	2022	Amended legislation shall enter into force stipulating that the Employment Service shall provide personalised services and consultations applying a case management approach to unemployed persons and persons registered as persons getting ready for the labour market who are facing challenges to take up work. The legislation shall provide that municipalities, in cooperation with the Employment Service, shall implement employment-promoting programmes applying a case management approach for the aforementioned target group.
193	G.3.1. Improving the quality of social and employment services – G.3.1.1. Increasing the integration of employment, social and other services	Target	Approval of employment-promoting programmes by municipalities		Percentage	0	80	Q4	2025	At least 80% of the municipalities shall approve employment-promoting programmes.
194	G.3.1. Improving the quality of social and	Milestone	Establishment of a centre for improving the professional competences of	A centre for improving the professional				Q4	2022	The Centre for the Improvement of Professional Competences of Social Services Employees shall be selected through the public calls for projects procedure. The Centre shall

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion	Description and clear definition of each milestone and target
					Unit	Baseline	Goal		
	employment services - G.3.1.2. Strengthening the competences of social workers		employees in the field of social services	competences of employees in the field of social services established					organise and conduct regular, free trainings, provide methodological assistance, and ensure support to new social services employees in their professional activities.

H. COMPONENT 8: REPOWEREU

This component of the Lithuanian Recovery and Resilience Plan contributes to addressing challenges linked to the green transition and in particular the need to lower GHG emissions, including from the transport sector, increase energy efficiency in buildings and transport, and to promote the development of additional electricity generation capacity from renewable sources.

The component envisages technical and financial support to speed up the renovations of multi-apartment buildings to improve their energy efficiency. As regards mobility, the measure entails support for the purchase and delivery of essential components for the zero-emission transport of heavy goods along the Lithuanian inland waterways, thus reducing the road transport of goods on the Lithuanian automotive highways. As regards the energy generation from renewable sources, legislative changes that go beyond the transposition of RED II are planned to simplify administrative requirements for the deployment of new renewable energy capacity, and a modelling study of the Lithuanian energy system aims to identify ways to achieve 100% of total national electricity consumption generated from RES. Additionally, financial solutions are planned for the development of generation capacity from RES. These measures shall have a multi-country dimension through the increased local RES generation and the reduction on reliance of fossil fuels.

The measures included in the component support addressing the country specific recommendation (2022 CSR 4) to reduce overall reliance on fossil fuels by accelerating the deployment of renewables, increasing energy efficiency and decarbonisation of industry, transport and buildings, and ensure sufficient capacity of energy interconnections. In addition, the measures included in the component support addressing the country specific recommendation (2023 CSR 4) to further reduce reliance on fossil fuels and imported energy by accelerating the deployment of renewables, in particular by ensuring sufficient grid capacity and access, ensuring the transformation and decarbonisation of industrial production, increasing the uptake of public and sustainable transport and making buildings more energy efficient, also to reduce energy poverty; to ensure sufficient capacity of electricity interconnections to increase security of supply, continuing the timely synchronisation with the EU electricity grid and to step up policy efforts aimed at the provision and acquisition of the skills needed for the green transition.

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

H.1.1. Investment 1: “Accelerating renovation of buildings”

The objective of the investment is to increase the pace of the building renovation process through two sub-measures: (1) update and testing in practice of building renovation packages and standards (Sub-measure 1); (2) support for renovation of buildings (Sub-measure 2).

H.1.1.1. Sub-measure 1: Update and testing in practice of building renovation packages and standards

This sub-measure is the continuation of sub-measure B.1.3.1. (Update and testing in practice of building renovation packages and standards and creation of a methodology for the development of sustainable cities). This sub-measure shall support the preparatory work for the green panel renovation of six demonstration buildings, with the aim to serve as a foundation for evaluating and developing further practices for organic renovation..

The sub-measure shall be completed by 30 June 2026.

H.1.1.2. Sub-measure 2: Support for renovation of buildings (scaled-up)

This measure is a scale-up of sub-measure B.1.3.4. (Support for faster renovation of buildings in line with up-to-date building renovation standards). The objective of this measure is to provide support in the form of (i) compensation of on average at least 30% of the renovation works expenditure, (ii) compensation for the portion of the interest paid on the loan exceeding a rate of 3%, and (iii) 100% compensation of technical assistance expenditures for the building owners and administrators of renovation projects who have renovated buildings achieving energy efficiency class A or B. As a result of this support, at least 346 000 m² of 200 multi-apartment buildings shall be renovated aiming to achieve on average at least a 30% reduction of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation.

The RRF shall support part of the costs of this investment. This investment may also receive support from other Union programmes or instruments for costs that are not supported by the RRF. The sub-measure shall be completed by 30 June 2026.

H.1.2. Investment 2 “Support for the purchase of clean inland water vehicle”

The objective of this measure is to reduce the use of road transport of goods by encouraging an alternative and cleaner transport of goods and other types of cargo over water. The measure shall provide support for the purchase of an electric vessel, a non-self-propelled barge and an electric crane. The vessel shall be equipped with an electric powertrain, which shall push a non-self-propelled barge. The electric crane shall be used to load cargo in the port of Kaunas Marvele.

The measure shall be completed by 30 June 2026.

H.1.3. Reform 1 “Increasing the generation capacity from RES”

The objective of this reform is to promote the production, transmission and consumption of electricity from renewable sources, improving institutional and legal mechanisms, and providing investment incentives for RES developers.

This reform is accompanied by two sub-measures: (1) Improving the investment environment for RES developers (Sub-measure 1); (2) Support for the construction of onshore RES plants (solar and wind power) (Sub-measure 2).

H.1.3.1. Sub-measure 1: Improving the investment environment for RES developers

The objective of this sub-measure is to simplify the administrative requirements for the deployment of new renewable energy capacity. This reform consists of a package of legislative changes which contains elements going beyond the transposition of the Renewable Energy Directive (RED II). In particular, the reform package shall:

- Define and regulate hybrid power plants: The reform shall make it possible to connect hybrid RES plants (such as solar and wind) or energy storage facilities at one point of the electricity grid without following a permitting procedure simply based on an addition of the installed capacity. The connection of the hybrid power plant to the electricity grid shall be assessed on the basis of an allowed generation capacity instead of the installed capacity.

- Require a single development permit and a single manufacturing permit for hybrid power plants.
- Waive the development and generation allowances for prosumers for new RES power plants up to 100kW.
- Limit the duration of the permitting granting procedures to one year for new RES power plants: The granting of the three main permits for the development of RES plants (permit for the development of electricity generation capacity, building permit and permit for the production of electricity) shall not take more than one year for new RES power plants.

The sub-measure shall also include a modelling study on the Lithuanian energy system. The study shall develop proposals on necessary actions to further develop the Lithuanian renewable electricity generation capacity and include proposals to achieve an equivalent of 100% of total national electricity consumption generated from RES, with a focus on the technical and financial hurdles of reaching 100%. The study shall also assess the impact of RES on the reduction of GHG emissions, on air quality (including pollution from energy production) and on health.

The sub-measure shall be completed by 30 June 2026.

H.1.3.2. Sub-measure 2: Support for the construction of RES plants (solar power)

This sub-measure is the continuation of sub-measure B.1.1.2. (Support for the construction of individual storage facilities). The objective of this measure is to provide support for the RES production and to connect renewable energy communities. The measure shall include support provided to either legal entities, farmers, renewable energy communities, citizen energy communities or households for the acquisition and installation of solar power plants, prioritising self-consumption, farm or economic needs. As a result of the investment, at least 235 MW of electricity generation capacity from RES shall be created.

The sub-measure shall be completed by 30 June 2026.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
195	H.1.1 Accelerating renovation of buildings –H.1.1.1. Update and testing in practice of building renovation packages and standards	Milestone	Preparatory work for the green panel renovation of demonstration buildings	Completed preparatory work				Q2	2026	Completion of preparatory work for the green panel renovation of demonstration buildings: 1) technical design for green panel renovation demonstration projects (6 buildings) as follows: 3 public buildings and 3 multi-apartment buildings; 2) panel renovation demonstration publicity activities; 3) methodology for applying panel-based renovations; 4) consulting services.
196	H.1.1 Accelerating renovation of buildings H.1.1.2. Support for faster renovation of buildings (scaled-up)	Target	Area of renovated multi-apartment buildings		m2	0	346 000	Q2	2026	Renovation completed of at least 346 000 m ² across 200 multi-apartment buildings primary energy consumption on average by at least 30%, as defined in Commission Recommendation (EU) 2019/786 on building renovation.
197	H.1.2. Promote the purchase of zero-	Milestone	Purchase and delivery of a	Non-self-propelled				Q2	2026	Purchase and delivery of a non-self-propelled barge

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	emission inland waterway transport vehicles		non-self- propelled barge	barge purchased and delivered						
198	H.1.2. Promote the purchase of zero- emission inland waterway transport vehicles	Milestone	Purchase and delivery of a 100% electric crane	Electric crane purchased and delivered to the port of Kaunas Marvele				Q2	2026	Purchase and delivery of an electric crane to the port of Kaunas Marvele.
199	H.1.2. Promote the purchase of zero- emission inland waterway transport vehicles	Milestone	Purchase and delivery of an electric vessel	Electric vessel purchased and delivered				Q4	2025	Purchase and delivery of a zero-emission vessel equipped with an electric powertrain to push the non-self-propelled barge referred to in milestone 197.
200	H.1.3. Increasing the generation capacity from RES H.1.3.1. Improving the investment environment for RES developers and preparation of Lithuanian energy system modelling study	Milestone	Modelling study for the Lithuanian energy system	Completion of the study by the relevant authorities				Q2	2026	Completion of the study, which includes an analysis of the Lithuanian energy sector. The study shall develop proposals on necessary actions to further develop the Lithuanian renewable electricity generation capacity and include proposals to achieve an equivalent of 100% of total national electricity consumption generated from RES, with a focus on the technical and financial hurdles of reaching 100%. The study shall also assess the impact of RES on the reduction of GHG emissions, on air quality (including pollution from energy production) and on

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
201	H.1.3. Increasing the generation capacity from RES H.1.3.1. Improving the investment environment for RES developers and preparation of Lithuanian energy system modelling study	Milestone	Entry into force of legislation to improve the investment environment for RES developers	Legislation entered into force				Q3	2022	health. Entry into force of legislation to simplify the administrative requirements for the development of renewable energy power plants, The amended legislation shall: - Define and regulate hybrid power plants: The reform shall make it possible to connect hybrid RES plants (such as solar and wind) or energy storage facilities at one point of the electricity grid without following a permitting procedure simply based on an addition of the installed capacity. The connection of the hybrid power plant to the electricity grid shall be assessed on the basis of an allowed generation capacity instead of the installed capacity. - Require a single development permit and a single manufacturing permit for hybrid power plants. - Waive the development and generation allowances for prosumers and for new RES power plants up to 100kW. - Limit the duration of the permitting granting procedures to one year for new RES power plants: The granting of the three main permits for the development of RES plants (permit for the development of electricity

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										generation capacity, building permit and permit for the production of electricity) shall not take more than one year for new RES power plants.
202	H.1.3. Increasing the generation capacity from RES H.1.3.2. Support for the construction of RES plants (solar power)	Target	Solar generating capacity approved for installation		MW	0	235	Q3	2025	235 MW of solar generating capacity have been approved for installation by decisions of the Lithuanian Energy Agency or the Environmental Project Management Agency
203	H.1.3. Increasing the generation capacity from RES H.1.3.2. Support for the construction of RES plants (solar power)	Target	Creation of new solar generation capacity from renewable sources		MW	0	235	Q2	2026	At least 235MW of solar generating capacity have been put into operation.

H.3. Description of the reforms and investments for the loan

H.3.1. Investment 1: Support for RES plants (solar, wind and hybrid onshore) and electricity storage facilities

This measure shall consist of a public investment in the Energy Efficiency Fund (the Facility), in order to incentivise private investment and improve access to finance in the Lithuanian renewable energy sector. The Facility shall provide loans directly to the private sector, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 549 130 737 of financing.

The Facility shall be managed by INVEGA as the Implementing Partner. The Facility shall include the following product line:

- Direct loans to private entities (including public entities competing in the same call) to finance their investments into renewable energy power plants (wind, solar and hybrid) and electricity storage facilities.

In order to implement the investment into the Facility, Lithuania and INVEGA shall sign a Funding Agreement (or an amendment to an existing Fund of Funds Agreement) that shall include the following content:

1. Description of the decision-making process of the Facility: The final investment decision of the Facility shall be taken by a Credit Committee, INVEGA's Management Board or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government.
2. Key requirements of the associated investment strategy, which shall include:
 - a. The description of the financial product and eligible final beneficiaries.
 - b. The requirement that all investments supported are financially viable.
 - c. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01).
 - d. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.
3. The amount covered by the Funding Agreement (or an amendment to an existing Fund of Funds Agreement), the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment strategy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.
4. Monitoring, audit, and control requirements, including:
 - a. The description of the main principles of the Implementing Partner's monitoring system to report on the investment mobilized.
 - b. The description of the main principles of the Implementing Partner's procedures that aim to ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests in the Implementing Partner's activities.
 - c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Funding Agreement (or an amendment to an existing Fund of Funds Agreement) before committing to finance an operation.

- d. The obligation of carrying out risk-based ex-post checks in accordance with an internal checks plan of INVEGA. These checks shall verify i) that the control systems in INVEGA are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle and the State Aid rules; and iii) that the requirement that final beneficiaries of the Facility have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Funding Agreement (or an amendment to an existing Fund of Funds Agreement) are being respected.

5. Reporting requirements for climate investments for the Facility²⁸.

The implementation of the measure shall be completed by 31 August 2026.

²⁸ Final beneficiaries associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project, for the purpose of the computation of the climate contribution. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

H.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
204	H.3.1. Investment support for RES plants (solar, wind and hybrid onshore) and electricity storage facilities	Milestone	Funding Agreement (or an amendment to an existing Fund of Funds Agreement)	Entry into force of the Funding Agreement (or an amendment to an existing Fund of Funds Agreement)				Q4	2023	Entry into force of the Funding Agreement (or an amendment to an existing Fund of Funds Agreement).
205	H.3.1. Investment support for RES plants (solar, wind and hybrid onshore) and electricity storage facilities	Milestone	Publication of call for applications by National Promotional Institution	Publication of call				Q3	2024	INVEGA shall launch a call for private entities (including public entities competing in the same call) to submit applications for loans in line with the requirements specified in the description of the measure.
206	H.3.1. Investment support for RES plants (solar, wind and hybrid onshore) and electricity storage facilities	Target	Legal agreements signed with final beneficiaries		%	0%	20%	Q2	2025	INVEGA shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 20% of the RRF investment into the Facility (taking into account management fees).
207	H.3.1. Investment support for RES plants (solar, wind and hybrid onshore) and electricity storage facilities	Target	Legal agreements signed with final beneficiaries		%	20%	100%	Q2	2026	INVEGA shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees).
208	H.3.1. Investment support for RES plants (solar, wind and hybrid onshore) and electricity storage facilities	Milestone	Completion of the RRF investment transfers for the	Certificate or other equivalent proof of transfer				Q2	2026	Lithuania shall transfer EUR 549 130 737 to INVEGA for the Facility.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	hybrid onshore) and electricity storage facilities		Facility							

2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan of Lithuania is EUR 3 849 237 823.

SECTION 2: FINANCIAL SUPPORT

1. Financial contribution

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

1.1 First instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
21	B.1.1 More sustainable electricity produced in the country	Milestone	Entry into force of the legislation to improve institutional and legal mechanisms to promote the production, transmission and consumption of electricity from renewable sources
28	B.1.2 Moving without polluting the environment	Milestone	Entry into force of a legislative framework establishing a procedure for determining energy efficiency and environmental protection requirements for the purchase of road transport vehicles and for cases in which they are mandatory
29	B.1.2 Moving without polluting the environment	Milestone	Sustainable Mobility Fund that shall finance the development of alternative fuels and vehicle infrastructure is established and operational
37	B. 1.2 Moving without polluting the environment - B.1.2.3. Installation of vehicle charging/alternative fuel filling infrastructure	Milestone	Entry into operation of an information system for public and semi-public recharging points for electric vehicles
43	B. 1.2 Moving without polluting the environment - B.1.2.3. Installation of vehicle charging/alternative fuel filling infrastructure	Milestone	Adoption of the action plan to integrate electric charging infrastructure network

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
44	B. 1.2 Moving without polluting the environment - B.1.2.4. Support to increase local production of RES fuels (biomethane gas, second generation liquid biofuels for transport, and green hydrogen)	Milestone	Entry into operation of an IT system of renewable transport fuel accounting units
70	C.1.3 Customer-oriented services	Milestone	Entry into operation of a competence centre for open data and digital transformation
83	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Milestone	Assigned radio frequencies for the deployment of 5G networks
84	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Milestone	Entry into force of the amendments to the relevant laws enabling faster installation of the electronic communications infrastructure
89	C.1.5 Step towards 5G - C.1.5.3. Innovation in mobility	Milestone	Designate a competent authority for the administration of transport innovation measures
91	D.1.1. Modern general education – Background to basic competences D.1.1.1: Improving the quality of education	Milestone	Entry into force of the legislation on the methodology of the procedure for external evaluation of the quality of activities of educational institutions implementing school education programs
93	D.1.1. Modern general education – Background to basic competences D.1.1.2. Reorganisation of the school network	Milestone	Entry into force of the amendments to the Rules on the Establishment of a network of schools conducting formal education programmes
94	D.1.1. Modern general education – Background to basic competences D.1.1.2. Reorganisation of the school network	Milestone	Plans for the transformation of the network of general education schools prepared and approved by municipalities in accordance with the newly approved rules for the development of the network of schools implementing formal education programs
95	D.1.1. Modern general education – Background to basic competences D.1.1.3: Millennium School programme	Milestone	Entry into force of the legislation on the Millennium School Progress Program
105	D.1.1. Modern general education – Background to basic competences D.1.1.7: Improving early childhood education and care	Milestone	Study on the feasibility of developing early childhood education infrastructure in municipalities

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
110	D.1.3. Vocational guidance system to balance supply and demand on the labour market	Milestone	Entry into force of the Government Resolution on the procedures regulating the Vocational Guidance (career guidance) system
112	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.1 National Platform for the progress of Vocational Education and Training	Milestone	Entry into force of legislation on the establishment of the National Platform on Progress in Vocational Education and Training
116	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.3: Apprenticeship and work-based learning	Milestone	Entry into force of the legislation establishing an apprenticeship and work-based learning support scheme
126	E.1.1. Quality higher education and strong higher education institutions - E.1.1.4. Systematic R&D promotion in higher education institutions and research analysis	Milestone	Entry into force of the legal act establishing the science policy implementing agency
127	E.1.2. Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development - E.1.2.1. Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies	Milestone	The entry into force of the resolution of the Government creating the Innovation Agency and transferring innovation promotion functions from other agencies
128	E.1.2 Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development - E.1.2.1. Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies	Milestone	Entry into force of the revised legislation on innovative activities
132	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.1. Defining smart specialisation priorities	Milestone	Entry into force of the revised Smart specialisation concept

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
142	F.1.2. A fairer and more growth-friendly tax system. - F.1.2.1. The abolition or reduction of tax exemptions and special tax regimes that are inefficient, no longer reflect state priorities or do not comply with the Green Deal	Milestone	Delivery of the proposals made on the basis of an in-depth analysis for the withdrawal of tax exemptions and special tax regimes to the parliament
144	F. 1.2. A fairer and more growth-friendly tax system - F.1.2.2. Sub-measure 2: Further broadening of the tax base to sources that do not hamper economic growth	Milestone	Delivery of the proposals to expand environmental taxes and taxation of other sources less detrimental to economic growth on the basis of an in-depth analysis to the parliament
146	F.1.2. A fairer and more growth-friendly tax system - F.1.2.3. An assessment of the effectiveness of the tax and social insurance contributions in preventing poverty and reducing income inequality	Milestone	Delivery of the study on the effectiveness of personal income taxation and social insurance contributions in reducing poverty and income inequality
152	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.4. Promoting public-private partnerships	Milestone	Entry into force of the amendments to the Rules on the Preparation and Implementation of Public-Private Partnerships
155	F.1.4. Improving tax compliance - F.1.4.1. More transparency in the trade in used vehicles	Milestone	State Tax Inspectorate and Customs obtain data on vehicle owners from the vehicle owners' accounting system
168	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.3. Robotisation of business processes at the State Tax Inspectorate	Milestone	Completion of automation of two business processes carried out by the State Tax Inspectorate
179	F.1.9. Repository system for Audit and Controls	Milestone	Repository system for Audit and Controls: information for monitoring implementation of RRF
182	G.1.1. Guaranteed minimum income protection - G.1.1.2. Additional measures to increase adequacy and sustainability of social benefits	Milestone	Entry into force of the legislation introducing an additional benefit for disabled and elderly single persons
185	G.1.1. Guaranteed minimum income protection – G.1.1.3. Accreditation of social care	Milestone	Entry into force of the legislation on requirements for the provision of accredited social care
186	G.1.2. Customer-oriented employment support – G.1.2.1. Optimization and improvement of employment service operational processes, ensuring systematic customer orientation	Milestone	Entry into force of the legislation regulating operational processes of the Employment Service

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
188	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy	Milestone	Entry into force of the legislation governing the employment support scheme for the implementation of pilot measures (Promoting entrepreneurship and support for learning that provides high value-added qualifications and competences, with a focus on digital and green transition)
		Instalment Amount	EUR 649 543 707

1.2 Second instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
1	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.1. Legislative framework regulating the organisation, management and provision of ambulance services	Milestone	Entry into force of the amended Law on Health Care Institutions and the Law on the Health System of the Republic of Lithuania and the related legislation
2	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.2. Development of digital health system facilitating the secondary use of health data	Milestone	Entry into force of the legislation governing the secondary use of health data
3	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.3. Action Plan on Family Medicine Development 2016-2025	Milestone	Adoption of the updated Action Plan on Family Medicine Development for 2016-2025
27	B.1.1 More sustainable electricity produced in the country - B.1.1.3 Installation of other electricity storage infrastructure	Target	Installed capacity of new electricity storage facilities (MW)
50	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.2. Tools to facilitate building renovation coordination and technical assistance	Milestone	Competence Centre for Building Renovation is established and operational

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
57	B.1.4 Increasing GHG absorption capacity	Milestone	Legislation, regulating restoration of wetlands (peatlands) and their further protection and sustainable use, entered into force
60a	C.1.1a Transformation of public information technology governance – Development of state cybersecurity	Milestone	Adoption of Cybersecurity Development Programme.
64	C.1.2 Ensuring the effectiveness of data management and open data	Milestone	Entry into force of legislation on efficient data processing.
68	C.1.3 Customer-oriented services	Milestone	Entry into force of amended regulation on the provision of information to persons with disabilities
69	C.1.3 Customer-oriented services	Milestone	Publication of call for tender for innovative solutions and tools to ensure better communication opportunities for people with disabilities
76	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.2. Digitisation and accessibility of cultural resources	Target	Signed contracts with the owners of the digital and digitised cultural resources for the opening of the resources and made accessible to users
80	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.4. Financial instruments for business creation and digital innovation	Milestone	Publication of call for tender and approval of the financing terms for the development and deployment of innovative technological solutions in business
92	D.1.1. Modern general education – Background to basic competences D.1.1.1: Improving the quality of education	Milestone	Entry into force of the revised pre-primary, primary, lower secondary and secondary education programmes (curriculum)
99	D.1.1. Modern general education – Background to basic competences D.1.1.4: Strengthening the competences of pedagogical staff	Milestone	Entry into force of the legislation laying down requirements for the preparation and implementation of National qualification development programmes for pedagogical staff.
106	D.1.1. Modern general education – Background to basic competences D.1.1.7: Improving early childhood education and care	Milestone	Entry into force of the legislation on the criteria (guidelines) for pre-school education curriculum
107	D.1.2. Access to the development of competences and the recognition of qualifications for adults	Milestone	Entry into force of the Law on Adult Education establishing a coordinated lifelong learning system (LLL) model and setting out the principles for the functioning

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
115	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.2: Assessment of competences	Milestone	Entry into force of the amendment to the law on Vocational Training on Centres of Excellence in Vocational Education and Training
129	E.1.2. Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development - E.1.2.1. Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies	Milestone	Entry into force of the renewed framework of incentives for business to invest in R&D
151	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.3. Enhancing the structure of municipal revenues	Milestone	Entry into force of amendment to the Law on the Methodology of Determination Municipal Budget Revenue and publication of findings of the systematic comparison of municipal fiscal indicators and the assessment of municipal capacity to raise revenues
156	F.1.4. Improving tax compliance - F.1.4.2. Fair taxation of online economic activities	Milestone	Entry into force of the legal requirement for online platform operators to collect and report to the tax authorities data on transactions carried out on online platforms
158	F.1.4. Improving tax compliance - F.1.4.3. Limiting the use of cash	Milestone	Entry into force of legislation limiting cash payments in risky economic sectors and/or individual types of transactions
180	G.1.1. Guaranteed minimum income protection - G.1.1.1. Study on the minimum income scheme and related changes to the legislation	Milestone	Finalisation of a study on adequacy of the minimum income scheme
184	G.1.1. Guaranteed minimum income protection - G.1.1.2. Additional measures to increase adequacy and sustainability of social benefits	Milestone	Entry into force of the legislation on changes to the pension indexation mechanism
201	H.1.3. Increasing the generation capacity from RES H.1.3.1. Improving the investment environment for RES developers and preparation of Lithuanian energy system modelling study	Milestone	Entry into force of legislation to improve the investment environment for RES developers
		Instalment Amount	EUR 221 820 028

1.3 Third instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
4	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.4. Establishment of a basic public health service delivery model	Milestone	Entry into force of legislation establishing a basic public health service delivery model
5	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.5. Improving working conditions and professional qualifications of health professionals	Milestone	Entry into force of legislation on improving working conditions and professional qualifications of health professionals
6	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.6. Establishment of a network of personal health care institutions based on the model of regional cooperation	Milestone	Entry into force of legislation on the establishment and regulation of a network of personal health care institutions based on the model of centres of excellence and regional cooperation
18	A.1.3. Systemic improvement of the resilience of the health system to work in emergencies A.1.3.1. Action plan improving cooperation between health care institutions and modernization of infrastructure for emergency situations	Milestone	Entry into force of an Action plan on improving cooperation between health care institutions and modernization of infrastructure for emergency situations
48	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.1. Update and testing in practice of building renovation packages and standards and creation of a methodology for the development of sustainable cities	Milestone	Entry into force of the following legislative acts: a) the Plan of Implementation of the Long-term Building Renovation Strategy, b) Amendment of Construction Technical Regulation “Design and Certification of the Energy Performance of Buildings”, approved by 2016-11-11 Order No. D1-754 of Minister of Environment c) Guidelines for Sustainable Urban Development approved by Order of the Minister of Environment d) Amendment of Construction Technical Regulation CTR 2.05.07:2005 “Design of Wooden Structures”, approved by 2005-02-10 Order No. D1-79 of Minister of Environment

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
58	B.1.5 Towards a circular economy	Milestone	Approval by government protocol of Action Plan for the transition to Circular Economy
108	D 1.2. Access to the development of competences and the recognition of qualifications for adults	Milestone	Entry into service of the one-stop-shop information system for lifelong learning
121	E.1.1. Quality higher education and strong higher education institutions - E.1.1.1. Improving higher education funding and student admission systems	Milestone	Entry into force of the legal acts setting up a system of contracts with higher education institutions
122	E.1.1. Quality higher education and strong higher education institutions - E.1.1.1. Improving higher education funding and student admission systems - E.1.1.2. Improving the efficiency of the higher education network by refining the missions of universities and colleges	Milestone	Entry into force of amended Law on Research and Studies, changing the system for funding and enrolment in higher education
143	F.1.2. A fairer and more growth-friendly tax system - F.1.2.1. The abolition or reduction of tax exemptions and special tax regimes that are inefficient, no longer reflect state priorities or do not comply with the Green Deal	Milestone	Entry into force of amendments to tax legislation abolishing or reducing tax exemptions and special tax regimes
145	F. 1.2. A fairer and more growth-friendly tax system - F.1.2.2. Sub-measure 2: Further broadening of the tax base to sources that do not hamper economic growth	Milestone	Entry into force of amendments to the legislation on excise duties, environmental taxes and property taxes
147	F.1.2. A fairer and more growth-friendly tax system - F.1.2.3. An assessment of the effectiveness of the tax and social insurance contributions in preventing poverty and reducing income inequality	Milestone	Entry into force of amendments to legislation on personal income taxation and social insurance contributions
153	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.4. Promoting public-private partnerships	Milestone	Entry into force of the legislative package establishing an enhanced framework for the use of strategic and long-term public-private partnerships
154	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.5. Consolidation of the national development institutions	Milestone	Entry into force of the government resolution eliminating the status of national development institution for three institutions and leaving it for one institution

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
177	F.1.8. A single window to pay fines	Milestone	Adoption of amendments to legal acts allowing the State Tax Inspectorate to administer majority of fines and economic sanctions
183	G.1.1. Guaranteed minimum income protection - G.1.1.2. Additional measures to increase adequacy and sustainability of social benefits	Milestone	Entry into force of the amendment to the Law on Unemployment Social Insurance increasing the coverage and adequacy of the unemployment social security system
		Instalment Amount	EUR 477 534 313

1.4 Fourth instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
15	A.1.2. Reform of long-term care services A.1.2.1. Adoption of the long-term care model	Milestone	Entry into force of legislation governing the implementation of the long-term care model
67	C.1.2 Ensuring the effectiveness of data management and open data	Target	Entry into operation of data exchange tool
79	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.3. Production of digital education content and resources	Target	Entry into operation of digital learning facilities
81	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.4. Financial instruments for business creation and digital innovation	Target	Signature of contracts for financial incentives for business creation and digital innovation
103	D.1.1. Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of university staff who completed the course to improve the digital competences
104	D.1.1. Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of pedagogical staff qualified as an IT teacher or acquired master's degree in IT
124	E.1.1. Quality higher education and strong higher education institutions - E.1.1.3. Strengthening the international competitiveness of higher education institutions	Target	Number of internationalisation projects completed by higher education institutions

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
139	F.1.1. Efficient public sector - F.1.1.2 Establishment of a centralised training system for developing competences in the public sector	Milestone	Strategic guidelines and training modules
148	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.1. Improvements to the budgetary framework	Milestone	Entry into force of the medium-term budgeting methodology, basic costs calculation methodology and amendments to the Law on Budget Structure related to the revision of the state budget.
149	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.1. Improvements to the budgetary framework	Milestone	Entry in force of the government resolution endorsing the first detailed medium-term budget project for the period between 1 January 2025 and 31 December 2027
150	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.2. Spending reviews	Milestone	Completion of the comprehensive budget expenditure review
157	F.1.4. Improving tax compliance - F.1.4.2. Fair taxation of online economic activities	Milestone	The State Tax Inspectorate receives detailed data on transactions executed on online platforms
159	F.1.4. Improving tax compliance - F.1.4.4. Financially literate future taxpayers	Target	Number of pupil's card with payment function issued
160	F.1.4. Improving tax compliance - F.1.4.4. Financially literate future taxpayers	Target	Number of schools(primary, secondary, progymnasiums, gymnasiums) with newly established or upgraded non-cash payment infrastructure
169	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.4. Digitalisation of the tax stamps	Milestone	Completion of the pilot project on the replacement of physical tax stamps for alcoholic beverages with digital solutions
		Instalment Amount	EUR 60 000 000

1.5 Fifth instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
10	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.9. Establishment of Health Professionals Competence Platform	Milestone	Establishment of a Health Professionals Competence Platform
62	C.1.1 Transformation of public information technology governance	Target	The State Digital Solutions Agency provides IT services to state institutions and bodies
71	C.1.3 Customer-oriented services	Target	Entry into operation of solutions for digital public services to persons with disabilities
102	D.1.1. Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of pedagogical staff who completed the course to improved digital competences
111	D.1.3. Vocational guidance system to balance supply and demand on the labour market	Target	Number of career specialists providing services in schools
125	E.1.1. Quality higher education and strong higher education institutions - E.1.1.3. Strengthening the international competitiveness of higher education institutions	Target	Number of people who have benefited from support for the integration of foreign students
135	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.3. Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes	Target	Projects and advisory services for potential applicants of Horizon Europe programme from higher education institutions and SMEs awarded financial support
162	F.1.4. Improving tax compliance - F.1.4.5. More transparency in the construction sector	Milestone	Entry into operation of digital tools to allow real-time registration of persons working in the construction sector and the identification of those who work illegally on construction sites
175	F.1.7. Development of an electronic document ecosystem - F.1.7.1. Sub-measure 1. Creation of a solution to enable e-receipts	Milestone	Entry into operation of technological solutions to enable the practical use of e-receipts in business processes
		Instalment Amount	EUR 60 000 000

1.6 Sixth instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
8	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.8. Creation a representative collection of reference genome data within the health project “Genome Europe”	Target	Number of sequencing tests performed for the whole human genome
11	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.10. Development of healthcare quality assessment model	Target	Share of health care institutions included in the Lithuanian national health system display panel based on a set of performance indicators
16	A.1.2. Reform of long-term care services A.1.2.2. Increase of human resources and infrastructure capacity for the provision of long-term care services	Milestone	Creation of outpatient long-term care services
25	B.1.1 More sustainable electricity produced in the country - B.1.1.2 Support for the construction of onshore RES plants (solar and wind power) and individual storage facilities	Target	Energy storage capacity approved for installation
35	B.1.2 Moving without polluting the environment – B.1.2.2. Support for the of purchase zero-emission public transport vehicles	Target	Contracts signed with public transport operators in urban and suburban areas for financing the purchase of low-floor electric and hydrogen powered buses
51	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.2. Tools to facilitate building renovation coordination and technical assistance	Target	Operationalisation and provision of service of three information systems for design of building renovation, for administration of renovation projects and Lithuanian Buildings Data Bank
53	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.4. Support for faster renovation of buildings in line with up-to-date building renovation standards	Target	Area of renovated multi-apartment buildings
96	Modern general education – Background to basic competences D.1.1.3: Millennium School programme	Target	Number of schools supported to improve the quality of activities

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
148a	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.1. Improvements to the budgetary framework	Milestone	Entry into operation of the Strategic Management Information System's tool automating medium-term budgeting
181	G.1.1. Guaranteed minimum income protection - G.1.1.1. Study on the minimum income scheme and related changes to the legislation	Milestone	Entry into force of amendments to the relevant laws regulating minimum income protection
190	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy	Target	Completion of the pilot project to support training for acquisition of qualifications and/or competences
202	H.1.3. Increasing the generation capacity from RES H.1.3.2. Support for the construction of RES plants (solar power)	Target	Solar generating capacity approved for installation
		Instalment Amount	EUR 178 000 000

1.7 Seventh instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
7	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.7. Creation of Centre for Advanced Therapies	Milestone	Establishment of an Advanced Therapy Centre
9	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.8. Creation a representative collection of reference genome data within the health project "Genome Europe"	Target	Number of sequencing tests performed for the whole human genome
14	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.9. Establishment of Health Professionals Competence Platform	Target	Share of healthcare professionals whose license is recorded and digitally monitored

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
17	A.1.2. Reform of long-term care services A.1.2.2. Increase of human resources and infrastructure capacity for the provision of long-term care services	Milestone	Creation of out-patient long-term care services
22	B. 1.1 More sustainable electricity produced in the country -B.1.1.1 Preparatory steps for the development of offshore wind infrastructure	Milestone	Performance and completion of the preparatory work for the development of offshore wind power plants and the installation of infrastructure
30	B.1.2 Moving without polluting the environment	Milestone	Entry into force of legislation introducing an electronic road toll system based on the 'user pays' and 'polluter pays' principles
38	B.1.2 Moving without polluting the environment – B.1.2.3. Installation of vehicle charging/alternative fuel filling infrastructure	Target	Contracts signed for the installation of normal and high power publicly accessible recharging points and high-power recharging points for freight vehicles and buses
40	B.1.2 Moving without polluting the environment – B.1.2.3. Installation of vehicle charging/alternative fuel filling infrastructure	Target	Approved funding for final beneficiaries for private recharging points
65	C.1.2 Ensuring the effectiveness of data management and open data	Target	Entry into operation of data management model
72	C.1.3 Customer-oriented services	Target	Satisfactory use of public services by persons with disabilities
78	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.2. Digitisation and accessibility of cultural resources	Target	Digital (electronic) resources made available for persons with disabilities
82	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.5. ICT Centre of Excellence	Target	Entry into operation of centre of excellence
85	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Target	Entry into operation of 5G services in urban areas and other trunk roads and railway lines of national significance, airports and seaports
123	E.1.1. Quality higher education and strong higher education institutions - E.1.1.2. Improving the efficiency of the higher education network by refining the missions of universities and colleges	Target	Projects completed for the reorganisation of colleges (renewed missions)

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
130	E.1.2. Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development - E.1.2.2. Increasing demand for innovation in Lithuania by exploiting the potential of public procurement - E.1.2.4. Promoting the development of green innovation	Milestone	Innovative projects implemented
131	E.1.2. Effective implementation of innovation policy, increased demand for innovation, developed start-up ecosystem and green innovation development - E.1.2.3. Fostering the development of the start-up ecosystem	Milestone	Start-ups that received investment or participated in pre-incubation activities
133	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.2. Supporting the implementation of mission-based science and innovation programmes in smart specialisation	Target	Number of centres of excellence in operation
141	F.1.1. Efficient public sector - F.1.1.2 Establishment of a centralized training system for development competences in the public sector	Target	Number of trainings completed on digital, financial, analytical or leadership skills
163	F.1.4. Improving tax compliance - F.1.4.5. More transparency in the construction sector	Target	The proportion of electronically identifiable workers on construction sites as a proportion of the total number of workers
164	F.1.5. Tools available to business to manage insolvency risk	Milestone	Entry into operation of four digital tools developed for and contributing to corporate insolvency risk management
170	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.5. New data analysis tools and upgrading Customs' IT systems	Milestone	Entry into operation of five new data analytic methods for the processing of data from existing and five new data sources
171	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.5. New data analysis tools and upgrading Customs' IT systems	Target	Interfaces established with the information systems of external authorities managing data, vehicle and goods and traffic management systems

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
172	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.6. Improvement of staff competences of the State Tax Inspectorate and the Lithuanian Customs	Milestone	Entry into operation of tools to effectively manage the competences of the State Tax Inspectorate and Customs staff as well as Customs clients needed for an efficient tax and customs administration
173	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.6. Improvement of staff competences of the State Tax Inspectorate and the Lithuanian Customs	Target	Persons trained at the Lithuanian Customs and the State Tax Inspectorate
174	F.1.7. Development of an electronic document ecosystem	Milestone	Entry into force of a set of legislative acts on the processing of electronic settlement documents and their fiscal data (cash register logs and e-receipts)
187	G.1.2. Customer-oriented employment support – G.1.2.1. Optimization and improvement of employment service operational processes, ensuring systematic customer orientation	Target	Completion of the digital transformation of the Employment Service
199	H.1.2. Promote the purchase of zero-emission inland waterway transport vehicles	Milestone	Purchase and delivery of an electric vessel
		Instalment Amount	EUR 161 000 000

1.8 Eighth instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
13a	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.11. Digitalisation of the healthcare sector	Milestone	Action plan for the Development of the Digital Health System
19	A.1.3. Systemic improvement of the resilience of the health system to work in emergencies A.1.3.2. Modernisation of Centres of expertise in the cluster of infectious diseases	Target	Number of modernised infectious diseases cluster centres

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
20	A.1.3. Systemic improvement of the resilience of the health system to work in emergencies A.1.3.3. Modernisation of emergency departments and resuscitation units in regional hospitals	Target	Number of modernised health care facilities in hospital emergency, resuscitation and intensive care units
26	B.1.1 More sustainable electricity produced in the country - B.1.1.2 Support for the construction of individual storage facilities	Target	Individual energy storage capacity in operation
32	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the purchase of clean vehicles by the public sector and businesses and for sustainable mobility	Target	Number of clean transport vehicles purchased and registered in Lithuania
32a	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the purchase of clean vehicles by the public sector and businesses, and for sustainable mobility	Target	Length of newly built or renovated bicycle paths or combined bicycle and pedestrian paths
32b	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the purchase of clean vehicles by the public sector and businesses, and for sustainable mobility	Milestone	Electrification of railway segments between Radviliškis and Klaipėda
33	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the purchase of clean vehicles by the public sector and businesses, and for sustainable mobility	Target	Number of buses retrofitted in Lithuania
34	B.1.2 Moving without polluting the environment – B.1.2.2. Support for the purchase of zero-emission public transport vehicles	Milestone	Inter-urban mobility system reform
36	B.1.2 Moving without polluting the environment – B.1.2.2. Support for the purchase of zero-emission public transport vehicles	Target	Delivery of low-floor electric and hydrogen powered buses
39	B.1.2 Moving without polluting the environment – B.1.2.3. Installation of vehicle charging/alternative fuel filling infrastructure	Target	Entry into operation of normal and high power publicly accessible recharging points and high-power recharging points for freight vehicles and buses

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
41	B.1.2 Moving without polluting the environment – B.1.2.3. Installation of vehicle charging/alternative fuel filling infrastructure	Target	Entry into operation of a service of private recharging points
42	B.1.2 Moving without polluting the environment – B.1.2.3. Installation of vehicle charging/alternative fuel filling infrastructure	Target	Entry into operation of a service of public hydrogen stations
45	B.1.2 Moving without polluting the environment – B.1.2.4. Support to develop RES fuels sector_(biomethane gas, second generation liquid biofuels for transport, and green hydrogen)	Target	Installed total capacity of new biomethane gas generation facilities, MW
46	B.1.2 Moving without polluting the environment – B.1.2.4. Support to develop RES fuels sector_(biomethane gas, second generation liquid biofuels for transport, and green hydrogen)	Target	Annual additional production of liquid second generation biofuels
47	B.1.2 Moving without polluting the environment – B.1.2.4. Support to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and green hydrogen)	Target	Installed “green hydrogen” production capacity
52	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.3. Promoting the supply of construction products and services that speed up the renovation of buildings	Target	Operational production capacity of modular structures from organic materials
54	B.1.3 Accelerating renovation of buildings and a sustainable urban environment - B.1.3.4. Support for faster renovation of buildings in line with up-to-date building renovation standards	Target	Area of renovated multi-apartment buildings
55	Maintaining and increasing GHG absorption capacity	Target	Biodiversity-rich forest areas purchased
59	C.1.1 Transformation of public information technology governance	Milestone	Systems run by state institutions and bodies migrated to new hybrid government cloud infrastructure
60b	C.1.1a Transformation of public information technology governance - Development of state cybersecurity	Milestone	Establishment of a national cybersecurity monitoring system.
60c	C.1.1a Transformation of public information technology governance – Development of state cybersecurity	Milestone	Strengthened capability for cybercrime investigation

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
61	C.1.1 Transformation of public information technology governance	Target	Completion of cybersecurity training.
63	C.1.1 Transformation of public information technology governance	Target	The State Digital Solutions Agency provides IT services to all state institutions and bodies determined in the list of state institutions and bodies receiving centralised information technology services
66	C.1.2 Ensuring the effectiveness of data management and open data	Target	Integration of information resources into the data lake
73	C.1.3 Customer-oriented services	Target	Completed projects to digitise services and upgrade the level of maturity of the services provided
74	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.1. Development of Lithuanian-language technological resources	Milestone	Delivery of Lithuanian language resources for the development of artificial intelligence and innovative technologies
75	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.1. Development of Lithuanian-language technological resources	Target	Completed projects for the creation of Lithuanian language resources required for the development of AI solutions
77	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.2. Digitisation and accessibility of cultural resources	Target	Completed contracts for opening and making accessible to the users digital cultural resources
88	C.1.5 Step towards 5G - C.1.5.2. Further development of very high capacity networks	Target	Connect with gigabit speed private and public companies, non-governmental and governmental organisations and municipal institutions (socio-economic drivers)
90	C.1.5 Step towards 5G - C.1.5.3. Innovation in mobility	Target	Entry into operation of digital solutions for mobility innovation
97	D.1.1. Modern general education – Background to basic competences D.1.1.3: Millennium School programme	Target	Number of schools supported to improve the quality of activities
98	D.1.1. Modern general education – Background to basic competences D.1.1.4: Strengthening the competences of pedagogical staff	Target	Number of pedagogical staff who have completed qualification development programmes

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
100	D.1.1. Modern general education – Background to basic competences D.1.1.5: Development of the STEAM ecosystem	Target	Number of upgraded STEAM centres
101	D.1.1. Modern general education – Background to basic competences D.1.1.5: Development of the STEAM ecosystem	Target	Number of mobile laboratories
109	D.1.2. Access to the development of competences and the recognition of qualifications for adults	Target	18-65 year old persons shall complete quality assured training, at least 40 percent of which dedicated to digital skills using a unified LLL framework
113	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.1 National Platform for the progress of Vocational Education and Training	Target	New/updated vocational training programmes registered to make them available for training providers
114	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.1 National Platform for the progress of Vocational Education and Training	Target	Trainers and/or masters involved in the training of apprentices and trainees
117	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.3: Apprenticeship and work-based learning	Target	Apprenticeships completed
118	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.4: Mobility programme	Target	Students who have participated in a national mobility scheme in Sectoral Practical Training Centres and have received a certificate of improved their practical and digital skills (at least 40% of participants shall improve their digital skills)
119	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.5. More opportunities to acquire profession for school pupils	Target	Pupils enrolled in lower and upper secondary general education schools have been awarded support to study initial VET modules

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
120	D.1.4. Competences for the green and digital transformation acquired in vocational education and training D.1.4.5. More opportunities to acquire profession for school pupils	Target	Lower secondary pupils enrolled in experimental vocational training programmes received support
134	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.2. Supporting the implementation of mission-based science and innovation programmes in smart specialisation	Target	R&D projects completed via three mission-based science and innovation programmes
136	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.3. Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes	milestone	Projects and advisory services for potential applicants of Horizon Europe programme from higher education and research institutions and SMEs awarded financial support
137	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.3. Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes	Target	Positions of Scientific Officers and National contact points (NCPs) created
138	F.1.1. Efficient public sector - F.1.1.1 Modernization of human resources management system in the public sector	Milestone	Modernization of human resources management system in the public sector
161	F.1.4. Improving tax compliance - F.1.4.4. Financially literate future taxpayers	Milestone	Delivery of educational tools and methodological materials for formal and/or non-formal education to develop of tax literacy for children and young people to the Ministry of Education, Science and Sport and delivery of information campaign to raise awareness about the tax system and services provided by the State Tax Inspectorate
165	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.1. Introduction of new data analytics tools in the State Tax Inspectorate	Milestone	Entry into operation of solutions to analytical challenges in the tax administration to reduce the VAT gap by using advanced analytics techniques and raising awareness among taxpayers

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
166	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.1. Introduction of new data analytics tools in the State Tax Inspectorate	Target	Risk criteria embedded in taxpayers' risk profile
167	F.1.6. Smart tax administration to reduce the VAT gap faster - F.1.6.2. Improving in data quality of the State Tax Inspectorate and of other institutions	Milestone	Entry into operation of the integrated metadata database of the State Tax Inspectorate and submission of methodology/recommendations to other state financial institutions
176	F.1.7. Development of an electronic document ecosystem - F.1.7.2. Sub-measure 2. Creation of a solution to enable international e-consignments	Milestone	Entry into operation of technological solutions to enable the practical use of international e-consignments in business processes
178	F.1.8. A single window to pay fines	Target	Fines and economic sanctions imposed by 37 authorities are administered by a single tax authority – the State Tax Inspectorate
189	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy	Target	Completion of the pilot project to promote entrepreneurship
191	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy	Target	Completion of the pilot project to support training for acquisition of qualifications and/or competences
195	H.1.1 Accelerating renovation of buildings -H.1.1.1. Update and testing in practice of building renovation packages and standards	Milestone	Preparatory work for the green panel renovation of demonstration buildings
196	H.1.1 Accelerating renovation of buildings H.1.1.2. Support for faster renovation of buildings (scaled-up)	Target	Area of renovated multi-apartment buildings
197	H.1.2. Promote the purchase of zero-emission inland waterway transport vehicles	Milestone	Purchase and delivery of a non-self-propelled barge

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
198	H.1.2. Promote the purchase of zero-emission inland waterway transport vehicles	Milestone	Purchase and delivery of a 100% electric crane
200	H.1.3. Increasing the generation capacity from RES H.1.3.1. Improving the investment environment for RES developers and preparation of Lithuanian energy system modelling study	Milestone	Modelling study for the Lithuanian energy system
203	H.1.3. Increasing the generation capacity from RES H.1.3.2. Support for the construction of RES plants (solar a power)	Target	Creation of new solar generation capacity from renewable sources
		Instalment Amount	EUR 489 667 415

2. Loan

The instalments referred to in Article 3(2) shall be organised in the following manner:

2.1 First Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
58a	B.3.1 Development of Green Financial Products	Milestone	Approval of the Green Finance Action Plan
137a	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Guidelines for Defence and Security Industrial Development 2023-2027
180a	F.3.1. Improving centralized public procurement	Milestone	Adopting a plan for centralization of public purchasing of health institutions and agencies
192	G.3.1. Improving the quality of social and employment services - G.3.1.1. Increasing the integration of employment, social and other services	Milestone	Amendments to the legislation on personalised services provided by the Employment Service and municipalities for unemployed persons and persons registered as persons getting ready for the labour market who are facing challenges to take up work
194	G.3.1. Improving the quality of social and employment services - G.3.1.2. Strengthening the competences of social workers	Milestone	Establishment of a centre for improving the professional competences of employees in the field of social services

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
		Instalment Amount	EUR 387 918 090

2.2 Second Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
58b	B.3.1 Development of Green Financial Products	Milestone	Establishment and entry into operation of the Green Finance Competence and Knowledge Centre
180c	F.3.2. Capitalisation and financial resilience of the National Promotional Institution	Target	Capital transfer from the Lithuanian Government to INVEGA
204	H.3.1. Investment support for RES plants (solar and wind onshore)	Milestone	Entry into force of the Funding Agreement (or an amendment to an existing Fund of Funds Agreement)
205	H.3.1. Investment support for RES plants (solar and wind onshore)	Milestone	Publication of call for applications by National Promotional Institution
		Instalment Amount	EUR 310 334 472

2.3 Third Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
137b	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Funding Agreement (or an amendment to an existing Fund of Funds Agreement)
137c	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Publication of call for applications by INVEGA
137d	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Target	Legal agreements signed with final beneficiaries
180d	F.3.2. Capitalisation and financial resilience of the National Promotional Institution	Milestone	Investment policy for INVEGA
206	H.3.1. Investment support for RES plants (solar and wind onshore)	Target	Legal agreements signed with final beneficiaries

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
		Instalment Amount	EUR 387 918 089

2.4 Fourth Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
180b	F.3.1. Improving centralized public procurement	Target	Extension of the catalogue of the Central Purchasing Organisation (CPO LT)
193	G.3.1. Improving the quality of social and employment services – G.3.1.1 Increasing the integration of employment, social and other services	Target	Approval of employment-promoting programmes by municipalities
137e	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Target	Legal agreements signed with final beneficiaries
137f	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Ministry has completed the investment
207	H.3.1. Investment support for RES plants (solar and wind onshore)	Target	Legal agreements signed with final beneficiaries
208	H.3.1. Investment support for RES plants (solar and wind onshore)	Milestone	Ministry has completed the investment
		Instalment Amount	EUR 465 501 707

SECTION 3: ADDITIONAL ARRANGEMENTS

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

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

The implementation of the plan shall be coordinated by the Ministry of Finance which shall also perform the functions of a Managing Authority. The functions performed by Ministry of Finance as the Managing Authority shall be separated from its other functions, including those of the Audit Authority. The Audit Authority, comprising of two administrative units of the Ministry of Finance and independent from the other administrative units of the Ministry, carries out audits according to the adopted audit strategy. The sectoral ministries shall perform the responsibilities assigned to them, mostly related to practical implementation of the plan. The public body Central Project

Management Agency (CPMA) shall be the Administering Authority responsible for project monitoring and control, including on the spot checks, as well as for the drawing up and submission of the payment request, submission of management declarations and summaries of audits.

The implementation and monitoring of the plan requires additional human resources. Around 16 full time equivalent jobs shall be allocated in the Managing Authority within the institution's existing resources and around 100 new employees shall be hired in the CPMA to exercise plan-related functions.

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

In order to provide full access to the Commission to the underlying relevant data, Lithuania shall have in place the following arrangements:

The Ministry of Finance, as the central coordinating body for Lithuania's recovery and resilience plan and its implementation, is responsible for overall coordination and monitoring of the plan. In particular, it acts as a coordinating body (together with CPMA), for monitoring progress on milestones and targets and, where appropriate, implementing control and audit activities. CPMA is providing reporting and requests for payments to the Commission. It coordinates the reporting of milestones and targets, relevant indicators, but also qualitative financial information and other data, such as on final recipients. The data encoding is taking place in a single information system dedicated to management of the recovery and resilience plan and other EU funds for 2021-2027 period (INVESTIS) which shall be set up and become operational by 30 September 2023. This system shall collect the necessary information to monitor the whole life cycle of the reforms and investments, including milestones, targets and results and other information related to implementation of the recovery and resilience plan (including the data required under Article 22(2)(d) of the Regulation (EU) 2021/241). During the transitional period (until INVESTIS becomes fully operational), the national information systems currently in place shall be used to compile the data referred to in Article 22(d) of the Regulation (EU) 2021/241²⁹:

- The Monitoring Information System (SIS) containing data on investment projects financed by the State budget, i.e. title, timing of implementation, need for funds, sources of financing, target indicators, use of funds and other relevant information;
- Central Public Procurement Information System (CPI IS) which processes data relating to procurement procedures and contains the names of the contractor and the subcontractor;
- Information System for the Participants of Legal Entities (JADIS), which contains shareholder data of legal persons.

Once INVESTIS becomes operational, the data generated during the transitional period shall be transferred to INVESTIS. The commitment to monitor the fulfilment of the RRF requirements, including during the transition period when alternative IT systems shall be used, has been included in the plan (see public sector component).

²⁹ Specific data, required by Article 22(2)(d)(iii) of Regulation (EU) 2021/241 may be stored in other databases. (CVP IS, JADIS, CPMA Teams platform for monitoring milestones and targets, VBAMS, CPMA Document Management System).

In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 2.1 of this Annex, Lithuania shall submit to the Commission a duly justified request for payment of the financial contribution. Lithuania shall ensure that, upon request, the Commission has full access to the underlying relevant data that supports the due justification of the request for payment, both for the assessment of the request for payment in accordance with Article 24(3) of Regulation (EU) 2021/241 and for audit and control purposes.