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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	5 June 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Delegations will find attached document C(2026) 3697 final.

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Brussels, 5.6.2026  
C(2026) 3697 final

**COMMISSION IMPLEMENTING DECISION**

**of 5.6.2026**

**on the Social Climate Plan of Lithuania, the financing of the Plan and the work  
programme for 2026-2032**

(ONLY THE LITHUANIAN TEXT IS AUTHENTIC)

# COMMISSION IMPLEMENTING DECISION

of 5.6.2026

## on the Social Climate Plan of Lithuania, the financing of the Plan and the work programme for 2026-2032

(ONLY THE LITHUANIAN TEXT IS AUTHENTIC)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2023/955 of the European Parliament and of the Council of 10 May 2023 establishing a Social Climate Fund and amending Regulation (EU) 2021/1060<sup>1</sup>, and in particular Article 17 thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union<sup>2</sup>, and in particular Article 110(1) thereof,

Whereas:

- (1) On 11 November 2025, Lithuania submitted its national Social Climate Plan (the 'Plan') to the Commission, in accordance with Article 4 of Regulation (EU) 2023/955. Following observations transmitted by the Commission, Lithuania submitted a revised version of the Plan to the Commission on 10 March 2026. The Plan was amended into its final version, received on 12 May 2026, following technical corrections. An extension of the deadline for assessment, pursuant to Article 16(1) of the same Regulation, was agreed between Lithuania and the Commission for a period of 2 months.
- (2) The Plan was prepared by Lithuania, following a public consultation pursuant to Article 5 of Regulation (EU) 2023/955. The Plan shows that Lithuania consulted a wide range of relevant stakeholders. At national level, government authorities, social partners, and civil society organisations were consulted. At local level, municipalities were consulted. Consultations were held in several stages, ending in October 2025. Several concerns raised by stakeholders were reflected in the final version of the Plan.
- (3) Lithuania should continue to engage with social partners and civil society during the implementation of the Plan. To ensure ownership by the relevant actors, it is crucial to involve all regional and local authorities and stakeholders concerned, including social partners, throughout the implementation of the measures and investments included in the Plan.
- (4) The Social Climate Plans should pursue the general objectives of the Social Climate Fund (the 'Fund') established by Regulation (EU) 2023/955 in order to support vulnerable households, vulnerable micro-enterprises and vulnerable transport

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<sup>1</sup> OJ L 130, 16.5.2023, p. 1, ELI: <http://data.europa.eu/eli/reg/2023/955/oj>.

<sup>2</sup> OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

users by addressing the social impacts of the inclusion of greenhouse gas emissions from buildings and road transport within the scope of Directive 2003/87/EC<sup>3</sup>.

- (5) The Plan sets out all the elements listed in Article 6(1) of Regulation (EU) 2023/955. Pursuant to Article 16(3) of Regulation (EU) 2023/955, the Commission has assessed the relevance, effectiveness, efficiency and coherence of the Plan, taking into account the specific challenges and the financial allocation of Lithuania.
- (6) As required by Article 6(3) of Regulation (EU) 2023/955, the Plan is consistent with the information included in and the commitments made by Lithuania under the European Pillar of Social Rights Action Plan, its cohesion policy programmes, its recovery and resilience plan, its building renovation plan, its updated integrated national energy and climate plan and its territorial just transition plan.
- (7) The Plan of Lithuania is composed of two components as well as of actions for technical assistance referred to in Article 8(3) of Regulation (EU) 2023/955.
- (8) The ‘buildings sector’ component includes one measure and five investments. The measure relates to the establishment of energy saving advisory centres. The investments relate to the full and partial renovation of multi-apartment buildings, the full and partial renovation of single and two-apartment buildings, and the development of social housing.
- (9) The ‘road transport sector’ component includes two measures and eight investments. The measures relate to the development of on-demand transport services, and of an integrated travel planning and ticketing system. The investments relate to promoting the uptake of zero-emission light passenger vehicles and of zero-emission light passenger and goods vehicles for micro-enterprises, the installation of private and publicly accessible recharging points, promoting the use of clean micromobility vehicles, the development of infrastructure for sustainable mobility traffic, electric school buses, and the development of public transport.
- (10) The ‘buildings sector’ component contributes to addressing energy poverty, responding to the challenge of an old and energy inefficient building stock, and helping to alleviate the impact of including greenhouse gas emissions from the buildings sector within the scope of Directive 2003/87/EC. The investments helping vulnerable households carry out energy efficiency renovations aim to reduce household energy consumption in line with the provisions of Directive (EU) 2024/1275. The investment in developing social housing aims to increase the availability of affordable and energy efficient housing for vulnerable households. The measure supporting the establishment of energy saving advisory centres aims to make it easier for vulnerable households to access measures and investments under the Plan and to carry out other activities to address energy poverty.
- (11) The investments and the measure in the ‘buildings sector’ component are consistent with and are expected to enable the continuation and extension of Lithuania’s commitments under the Recovery and Resilience Facility and under the cohesion policy funds. These investments and this measure are specifically targeted at vulnerable households, and they are expected to help Lithuania achieve the objectives in its national energy and climate plan in terms of greenhouse gas

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<sup>3</sup> Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>).

emissions and primary energy consumption reduction. They also support principle 19 of the European Pillar of Social Rights by improving access to quality housing. In this way, the ‘building sector’ component is expected to contribute to the long-term objective of climate neutrality in the Union.

- (12) The ‘road transport sector’ component contributes to addressing transport poverty, responding to the challenge of high car dependency and use of fossil fuels in road transport, helping to alleviate the impact of including greenhouse gas emissions from the road transport sector within the scope of Directive 2003/87/EC. The investments supporting the purchase of zero-emission vehicles, promoting micromobility and developing related infrastructure aim to enable vulnerable transport users and micro-enterprises to transition to less polluting individual transport. The investments and measures supporting the development of public transport and the creation of new services such as transport on demand aim to make vulnerable transport users less dependent on private cars by providing more available and affordable collective transport alternatives.
- (13) The investments and measures in the ‘road transport sector’ component are consistent with and are expected to enable the continuation and extension of Lithuania’s commitments under the Recovery and Resilience Facility and under the cohesion policy funds. These investments and measures are specifically targeted at vulnerable transport users, and they are expected to help Lithuania achieve the objectives in its national energy and climate plan by reducing greenhouse gas emissions and reaching at least 15.8 % of renewable energy sources in transport. They also support principle 20 of the European Pillar of Social Rights by improving access to essential services. In this way, the ‘road transport sector’ component aims to contribute to the long-term objective of climate neutrality in the Union and to the 2030 milestones of the Union’s sustainable and smart mobility strategy<sup>4</sup>.
- (14) The Plan proposes a balanced allocation between the components. Although the number of households in energy poverty exceeds the number of households in transport poverty, the impact of including greenhouse gas emissions from road transport within the scope of Directive 2003/87/EC is projected to be higher. Furthermore, the ‘road transport sector’ component has the potential to accelerate the green transition in the transport sector, which remains the main source of greenhouse gas emissions in Lithuania. The allocations of measures and investments in each component are also commensurate with the identified challenges and target groups, and the ‘road transport sector’ component provides a balance between individual and collective action.
- (15) In light of the above, and in accordance with Article 16(3), point (a)(i), of Regulation (EU) 2023/955, the Plan represents an adequate response to the social impact on and challenges faced by vulnerable households, vulnerable micro-enterprises and vulnerable transport users in the Member State concerned from the inclusion of greenhouse gas emissions from buildings and road transport within the scope of Directive 2003/87/EC, in particular households in energy poverty or households in transport poverty. On 6 March 2025, Lithuania transposed Chapter IVa of Directive 2003/87/EC by an amendment to Lithuania’s Climate Change Management

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<sup>4</sup> Commission Communication of 9 December 2020, Sustainable and Smart Mobility Strategy – putting European transport on track for the future, (COM(2020) 789 final) (ELI: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52020DC0789>).

Law (Klimato kaitos valdymo įstatymas), consolidated by Law No. XIV-2783 of 20 June 2024.

- (16) In accordance with Article 16(3), point (a)(ii), of Regulation (EU) 2023/955 and the guidance provided in the Commission Notice C(2025) 880<sup>5</sup>, the Commission carried out an assessment and concluded that the measures and investments included in the Plan help reduce fossil fuel dependency and do not significantly harm environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council<sup>6</sup>. For measures and investments whose impact on environmental objectives warrants close scrutiny, compliance with the principle is further ensured through the inclusion of ‘do no significant harm’ criteria in the milestones or targets associated with such measures and investments.
- (17) In accordance with Article 16(3), point (c)(i), of Regulation (EU) 2023/955, the justification provided by Lithuania for the amount of the estimated total costs of the Plan is reasonable, plausible, in line with the principle of cost efficiency, and commensurate with the expected national environmental and social impact, while also taking into account national specificities that could impact the costs provided in the Plan.
- (18) In accordance with Article 16(3), point (c)(ii), of Regulation (EU) 2023/955, the arrangements proposed by Lithuania are expected to effectively prevent, detect and correct corruption, fraud and conflicts of interest when using the financial allocation provided under the Fund, including arrangements that aim to avoid double funding from the Fund and other Union programmes. This should be ensured by Lithuania having these arrangements in place before the first payment.
- (19) The assessment under Article 16(3), point (c)(iii), of Regulation (EU) 2023/955 concluded that the milestones and targets proposed by Lithuania and their indicator values are efficient, in view of the scope, objectives and eligible actions of the Fund.
- (20) In the event the emission trading system established in accordance with Chapter IVa of Directive 2003/87/EC is postponed until 2028 pursuant to Article 30k of that Directive, the Commission should issue a new decision on the Plan.
- (21) In accordance with Article 16(3), point (b)(ii), of Regulation (EU) 2023/955, the arrangements proposed by Lithuania ensure the effective monitoring and implementation of the Plan, including the envisaged timetable, milestones and targets, and the related indicators. The arrangements for providing access to the Commission to the underlying relevant data are adequate to ensure effective monitoring and implementation of the Plan.
- (22) Financial support from the Fund is conditional upon Lithuania achieving the milestones and targets for the measures and investments. Each milestone and target is assigned a payout value. In order to provide clarity and transparency on the payment of the allocations from the Fund, the indicators for measuring the achievement of the milestones and targets and their corresponding payout values are set out in Annex II to this Decision. The payout value consists in the monetary

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<sup>5</sup> Commission Notice ‘Technical guidance on applying the ‘do no significant harm’ principle under the Social Climate Fund Regulation, C (2025) 880 final.

<sup>6</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>).

disbursement value that the Commission is to pay to the Member State upon a positive assessment by the Commission that the milestone or target related to the respective measure or investment was satisfactorily achieved. The Social Climate Plan describes the systems put in place for its implementation, monitoring and control. Lithuania has designated the Ministry of Environment as the managing authority and the audit body responsible for the audits of systems and operations. The Environmental Project Management Agency has been designated as the implementing authority for the Plan.

- (23) For the purpose of the implementation of the Plan, this Decision will represent a multiannual financing decision and a multiannual work programme for 2026-2032, in accordance with Article 110(2) of Regulation (EU, Euratom) 2024/2509 and the elements needed to make annual budgetary commitments.
- (24) It is necessary to specify the maximum financial allocation from the Fund allocated to the Plan in accordance with Article 14(1) of Regulation (EU) 2023/955 and determined in accordance with Article 17(3), point (a), of Regulation (EU) 2023/955 to be paid in instalments, in accordance with Article 20 of Regulation (EU) 2023/955, once Lithuania has satisfactorily achieved the relevant milestones and targets identified in Annex II to this Decision.
- (25) The estimated total cost of the Plan as indicated by Lithuania is EUR 884 214 271.
- (26) The national contribution to the estimated cost of the Plan is EUR 221 356 318.
- (27) Lithuania submitted to the Commission a Plan that complies satisfactorily with the criteria set out in Article 16(3) of Regulation (EU) 2023/955, but the Commission assessment identified weaknesses in the internal control system. In accordance with Article 17(3), point (c), of Regulation (EU) 2023/955, Lithuania is to implement additional measures, as set out in Annex III to this Decision, to address those weaknesses in the Plan before the first payment.
- (28) This Decision is without prejudice to the Commission position regarding the compliance of any measure or investment supported under the Plan with the State aid rules applicable at the time when the support is granted.
- (29) The Commission concluded that the Plan complies with Regulation (EU) 2023/955 and Regulation (EU, Euratom) 2024/2509. It is therefore appropriate to give a positive assessment on the Plan,

HAS ADOPTED THIS DECISION:

#### *Article 1*

##### *Assessment of the Social Climate Plan*

1. The Social Climate Plan (the 'Plan') for Lithuania, submitted on 11 November 2025, and in its final version on 12 May 2026, is positively assessed.
2. The measures and investments under the Plan, the timetable for the monitoring and implementation of the Plan, including the relevant milestones and targets, and the relevant indicators relating to the fulfilment of the envisaged milestones and targets are set out in the Annexes to this Decision.
3. Each milestone and target shall be assigned a payout value. The payout value shall consist in the monetary disbursement value that the Commission shall pay

to Lithuania upon a positive assessment by the Commission that the milestone or target related to the respective measure or investment is satisfactorily achieved.

4. Upon request from the Commission, for audit or control purposes, Lithuania shall provide full access to the Commission to the underlying relevant data that supports the evidence for the achievement of milestones and targets in relation to the payment requests submitted by Lithuania to the Commission pursuant to Article 20 of Regulation (EU) 2023/955.

## *Article 2*

### *Financial contribution*

5. The maximum financial allocation from the Social Climate Fund for the implementation of the Plan from 2026 to 2032 is set at EUR 662 857 953, and shall be financed respectively from the appropriations of EUR 151 873 254 entered in budget line 09 05 01 of the general budget of the Union for the years 2026-2027 and from the appropriations of EUR 510 984 699 entered in budget line 02 02 03 01<sup>7</sup> of the general budget of the Union for the years 2028-2032.
6. The Plan shall be financed in accordance with Articles 10a(8b), 30d(3) and 30d(4) of Directive 2003/87/EC, for implementation of the Social Climate Fund and the appropriations shall constitute external assigned revenue for the purposes of Article 21(5) of Regulation (EU, Euratom) 2024/2509, without prejudice to Article 30d(4), sixth subparagraph, of Directive 2003/87/EC.
7. The annual allocations for the purpose of establishing the individual budgetary commitments, set out in Annex IV, shall be made available in accordance with Article 10(2) of Regulation (EU) 2023/955 at the beginning of each financial year, starting from 1 January 2026.
8. The payment of the financial allocation pursuant to Article 20(3) of Regulation (EU) 2023/955 shall be made after the entry into force of the legal commitment referred to in Article 19(1) of Regulation (EU) 2023/955. It shall be made in instalments, which are represented by the sum of the payout values of satisfactorily achieved milestones and targets identified in the payment requests submitted to the Commission.
9. The payment of the instalments shall be subject to the availability of funding, in accordance with Article 20(3) of Regulation (EU) 2023/955.

## *Article 3*

### *Multiannual financing decision and multiannual work programme for the Plan*

The present Decision on the positive assessment of the Plan constitutes a multiannual financing decision and a multiannual work programme for the implementation of the Plan from 2026 to 2032.

## *Article 4*

### *Additional measures to address weaknesses in the internal control system in accordance with Article 17(3), point (c), of Regulation (EU) 2023/955*

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<sup>7</sup> Temporary nomenclature pending agreement on the multiannual financial framework for the years 2028 to 2034.

Lithuania shall implement additional measures in the Plan to address weaknesses in the internal control system, as set out in Annex III, and shall achieve those measures before the first payment.

*Article 5*

*Addressee*

This Decision is addressed to the Republic of Lithuania.

Done at Brussels, 5.6.2026

*For the Commission*  
*Roxana MÎNZATU*  
*Executive Vice-President*