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ANNEX

ANNEX

to the

Proposal for a Council Implementing Decision

on the approval of the assessment of the recovery and resilience plan for Lithuania

{SWD(2021) 187 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 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 "Genome Europe" (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 a legislation on Emergency Medical Services 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 resources shall be optimised contributing to the coordinated, high-quality and interoperable IT health care system. The action plan for the development of the Digital Health System shall be implemented.

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 adopt legislation on basic model of public health service delivery establishing equal conditions to receive necessary and high-quality services for all groups in society, especially for the vulnerable and socially excluded. An analysis of the population's health and health care inequalities shall be performed and target specific groups identified. The demand and supply of public health services for each group shall be assessed. The basic list of public health services, quality criteria, responsibilities, monitoring mechanism shall be established and approved by the order of the Minister 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 2024.

A.1.1.8. Sub-measure 8: Creation a representative collection of reference genome data within the health project “Genome Europe”

The objective of this sub-measure is to complete sequencing tests and to enable Lithuania to participate in the EU cross-border health project "Genome Europe". 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 2024.

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 development of e-health records of patients and the digitalisation of personal health services, the development of telemedicine and digital solutions for communicable disease surveillance and analytical data processing, Big Data and Artificial intelligence as well as exchange of health data. The investment shall contribute to various multi-country projects related to cross-border exchange of health data, e-prescription and patient summary, European Reference Networks (ERNs) and other international networking structures, the projects aiming at developing an efficient, interoperable, secure cross-border platform for electronic health record exchange for X-eHealth for the transition to the Common Data

Sharing System and creating a common European health data space. The investment aims at improving accessibility, quality and resource efficiency of health services and to promote digitally integrated healthcare system.

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

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 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 each municipality and region shall ensure an optimal use of existing infrastructure for health and social protection and resources of municipal and non-governmental organisations. For each region, the analysis of resources for institutional, community-based and home-based long-term care shall be made 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 implementation of the long-term care model. The model for the provision and financing of social and personal healthcare, thus establishing a one-stop shop for the provision of long-term care shall be developed. 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 services and community-based activities. Equipment and 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 home carers, 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 31 March 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 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 Centres of expertise in the cluster of infectious diseases

The objective of this sub-measure is to modernise and expand the centres of excellence of the cluster of infectious diseases in five hospitals located in major cities, including Vilnius, Kaunas, Klaipeda, Siauliai and Panevezys adapting to emergency and crisis situations. Investments shall include renovation, adaptation of buildings, reconstruction and refurbishment of premises as well as for the procurement of the medical and laboratory equipment to ensure affordable, high-quality and safe diagnostic and treatment services for infectious diseases. Overall, investments in hospital infrastructure shall help reorganising the ambulance services to ensure that the necessary and timely medical assistance is provided to the population. It shall also ensure the capacity to treat infectious diseases without increasing the total number of curative and long-term care beds at national level.

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

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 necessary medical equipment.

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

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

Nr.	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 legislation on Emergency Medical Services and the related legislation	Legislation entered into force	N/a	N/a	N/a	Q4	2022	The Law on Emergency Medical Services and the related legislation such as Law on Health Care Institutions, Law on Emergency Response Centre, secondary law stipulating the requirements for the provision of ambulance services and payment procedures shall regulate the organisation, management and provision of ambulance services.
2	A.1.1. Improving the quality and accessibility of services and promoting	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

Nr.	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.1.1.2. Development of digital health system facilitating the secondary use of health data									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 training, knowledge management in health, health policy-making, statistics), (ii) ensure sustainable development of digital health and (iii) regulate the organizational and technical measures necessary for a harmonized, coordinated and high-quality secondary use of data, while ensuring the protection of personal 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	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).

Nr.	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	
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 a basic model of public health service delivery establishing equal conditions to receive necessary and high-quality services for all groups in society, especially vulnerable and socially excluded	Legislation entered into force	N/a	N/a	N/a	Q1	2023	The basic public health service delivery model shall establish a basic list of public health services including health promotion and disease prevention, quality criteria, service monitoring mechanism as well as of health services for target groups, especially the vulnerable and socially excluded. The necessary and high-quality services shall be provided in all municipalities in an equal manner.
5	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.5. Improving working	Milestone	Entry into force of legislation on improving working conditions and professional qualifications of health professionals	Legislation entered into force	N/a	N/a	N/a	Q2	2023	The legislation to improve working conditions and professional qualifications of health 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.

Nr.	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	
	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	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.

Nr.	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	
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	The establishment of an Advanced Therapy Centre	N/a	N/a	N/a	Q4	2024	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. 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	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 "Genome Europe" 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. A sustainable unified national genomic medicine infrastructure shall be created. The target is linked to the adoption of the legal

Nr.	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	
	genome data within the health project "Genome Europe"									framework for genome research and the exchange of this information with EU countries.
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	N/a	Number	750	1570	Q1	2026	Number of completed sequencing tests performed to participate in the implementation of the EU cross-border project "Genome Europe" 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. A sustainable unified national genomic medicine infrastructure shall be created. The target is linked to the adoption of the legal framework for genome research and the exchange of this information with EU countries.

Nr.	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	
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	2023	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. Health care institutions shall monitor and plan the professional development of specialists, monitor upskilling and reskilling of specialists of national health providers and public health care institutions.
11	A.1.1. Improving the quality and accessibility of services and promoting innovation	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	2024	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 provided level shall be put in place. The IT monitoring tool shall allow assessing the quality of the overall national health

Nr.	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.1.1.10. Development of healthcare quality assessment model									system, as well as individual municipalities and 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. On the basis of monitored information, decisions shall be made on the planning of investments aimed at improving the quality of the health system.
12	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.11. Digitalisation of the healthcare sector	Target	Share of the country's population provided with healthcare-related electronic services	N/a	% (Percentage)	30	60	Q4	2025	Share of Lithuanian population receiving the relevant healthcare services electronically. The services shall include the outpatient visits, electronic prescriptions, issuing of a child's birth certificate, issuing of a medical death certificate, medical examination of drivers, referrals for consultation, research, treatment, diagnostic test and vaccination records. The achievement of the target is directly linked to the creation of an information system integrated with the Electronic Health Services and Cooperation Infrastructure Information System (ESPBI IS) established by the State Enterprise Centre of Registers. The existing LNKC

Nr.	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 system shall be integrated with the ESPBI IS and to enable the LNKC IS to exchange web service documents with national contact points of other EU countries.
13	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.11. Digitalisation of the healthcare sector	Target	Share of outpatient and inpatient personal health care institutions using e-health products	N/a	% (Percentage)	50	70	Q4	2025	Share of inpatient and outpatient personal health care institutions using eHealth products to increase from 50% to 70%. The institutions shall adapt their internal processes and information systems in line with the Order No. V-657 “On the approval of the description of the procedure for the use of the electronic health services and cooperation infrastructure information system" of the Minister of Health and manage data in the Electronic Health Services and Collaborative Infrastructure Information System (ESBPI IS).
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 conditions of

Nr.	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.1.1.11. Digitalisation of the healthcare sector									healthcare specialists and institutions.
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 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	Target	Share of long-term care patients receiving out-patient long-term care services (%)	N/a	% (Percentage)	5	30	Q2	2025	Share of Lithuanian long-term care patients receiving relevant services at home and / or in day centres to increase to 30%. The achievement of the target is directly linked to forming ninety teams of specialists providing

Nr.	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.1.2.2. Increase of human resources and infrastructure capacity for the provision of long-term care services									outpatient services in the residents' homes, establishment of ten specialized day care centres in cities for the provision of more integrated long-term care services and training for at least 1000 long-term care professionals. The indicator shall be monitored by the Ministry of Health.
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	Target	Share of long-term care patients receiving out-patient long-term care services (%)	N/a	% (Percentage)	30	60	Q1	2026	Share of Lithuanian long-term care patients receiving relevant services at home and / or in day centres to increase to 60%. The achievement of the target is directly linked to forming ninety teams of specialists providing outpatient services in the residents' homes, establishment of ten specialized day care centres in cities for the provision of more integrated long-term care services and training for at least 1000 long-term care professionals. The indicator shall be monitored by the Ministry of Health.

Nr.	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	
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 health care facilities which include centres of expertise in the cluster of infectious diseases		Number	0	5	Q4	2024	The investments shall be used to modernize the infrastructure of 5 infectious disease cluster centres, which is necessary to ensure the efficiency, quality and safety of the diagnosis and treatment of dangerous infections. It shall be ensured that the total number of curative and long-term care beds at national level

Nr.	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 Centres of expertise in the cluster of infectious diseases									does not increase. The target shall be deemed achieved after the following actions: (i) updated requirements for infectious diseases and admission departments have been established; (ii) investment projects for the modernised health care facilities including centres of expertise in the cluster of infectious diseases implemented.
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		Number	0	7	Q4	2024	The investment shall be used to modernize the emergency departments and resuscitation (intensive care) units of seven regional level hospitals in order to ensure the readiness of institutions to provide quality and safe services in emergency situations. The target shall be deemed achieved after the following actions: (i) updated requirements for the operation of emergency departments; (ii) updated requirements for resuscitation and intensive care units; (iii) investment projects for the modernised health care facilities in hospital emergency, resuscitation and intensive care units implemented.

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 development of offshore wind power plant and related infrastructure, support for the construction of onshore renewable energy (RES) plants (solar and wind power plants onshore), 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 as result of which 8000ha of such lands shall be restored upon the plan's implementation. 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 (CDR3 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 benchmarks[1].

[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.

B1. 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 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 park 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 plant 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) assessment of the environmental impact of offshore wind power plants; (ii) measurements of wind speeds and other parameters; (iii) studies on the seabed of the area dedicated to the development of offshore wind power plants and the connection to the onshore grids; (iv) consultancy services for the offshore wind connection to the onshore grids; (v) studies on the implementation of the infrastructure and the identification of the offshore wind power plant connection to onshore grid route and place of marine substation; (vi) preparation, adoption and implementation of the spatial planning documents for offshore wind connection to onshore grid; and (vii) preparation of technical specifications for contracting the connection to the onshore grid.

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

B.1.1.2 Sub-measure 2: Support for the construction of onshore RES plants (solar and wind power) and individual storage facilities

The objective of this sub-measure is to provide support for the RES production and storage installations and to connect renewable energy communities. The sub-measure shall include support provided to legal entities, farmers and renewable energy communities for the acquisition and installation of onshore solar and wind power plants and storage, prioritising self-consumption, farm or economic needs. The recipients of the support shall have the

possibility to sell electricity back to the electricity grid. Support shall be provided through a competitive bidding process, giving the priority to renewable energy communities. As a result of the investment, at least 302 MW of additional electricity generation capacity from RES, of which at least 271.8 MW shall consist of solar power plants (including 4 MW solar power plant in the Utena region) and at least 30.1 MW of onshore wind power plants, as well as individual electricity storage facilities of at least 15.2 MWh 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 is to start in 2021 with the adoption in the Seimas of 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 vehicles[2] for the period of use with an e-toll charge. The distance-based toll system is expected to encourage vehicle owners/operators to use more

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

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. The legislation introducing e-toll charge shall enter into force by 31 March 2023.

As regards public transport, in addition to the replacement of polluting public transport vehicles, a reform of the inter-urban transport system shall review and optimise the existing long-distance network, align coach routes with rail routes and the local transport system ensuring inter- connectivity between regional hubs. The legislative amendments enforcing this reform shall be adopted by 31 December 2024.

This reform is accompanied by four sub-measures: (1) support for the purchase of clean vehicles by the public sector and business (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 business

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 sub-measure support shall be provided for the purchase of passenger cars, minibuses, buses, lorries and heavy goods vehicles in the following categories and quantities:

- Light vehicles (class M1 or N1) – zero emissions (such as electric or hydrogen), priority given for vehicles for urban passenger and logistics services, total 22 500 units;

- Heavy duty transport vehicles (class N2 or N3) - zero emission and low emission, as defined in the Regulation 2019/1242 (electric, hydrogen, biogas produced from RED II compliant raw materials), total 500 units, of which 200 electric or hydrogen and 300 biomethane;

- Low-floor and high-floor minibuses and buses (class M2 or M3) - zero emission (such as electric, hydrogen), total 450 units;

- High-floor buses (class M3) - buses running on biomethane produced from RED II compliant raw materials, total 50.

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 and high-floor buses 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, which shall enter into force on 30 June 2021. 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 support the production (assembly) of electric buses in Lithuania. As a result of this support, at least 25 units of electric buses shall be produced.

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 will:

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 use[5]; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[6]; (iii) activities and assets related to waste landfills, incinerators[7] and mechanical biological treatment plants[8]; 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 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 public transport. Under this sub-measure, the following shall be carried out: (1) a review and optimisation of the existing long-distance network in order to align coach routes with rail routes and the local transport system ensuring inter- connectivity between regional hubs (to be completed by 31 December 2024); and (2) support provided to municipal administrations and natural and legal persons providing public transport services

(both concerning municipalities that have not developed and implemented Sustainable Urban Mobility Plans (SUMPs) under 2014-2020 financial period) to purchase 230 new, zero-emission 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 public, semi-public and private charging 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 public and semi-public charging/refilling points for electric vehicles made operational (by 31 March 2022); and (2) support provided to business and natural persons and the municipalities that have not developed and implemented SUMPs under 2014-2020 financial period to install and make operational:

- Public and semi-public electric vehicle charging points for natural/legal persons (in cities and near national roads) – 4840 public and 400 semi-public units in total;

- Public very high-power charging infrastructure for electric heavy-duty vehicles and buses – 10 units in total;

- Public compressed biogas stations (adapted for biomethane) – 30 units in total;

- Public hydrogen refuelling stations – 4 units in total;

- Private charging points in households, apartment yards, workplaces – 53 200 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 and make operational a biomethane gas production facility with a total capacity of 27.1 MW (by 30 June 2026); (2) support provided to develop second-generation biofuel sector's capacities with the outlook to achieve a capacity for liquid second generation biofuels of 12.4 KTOE (by 31 December 2024); and (3) support provided to establish and operational green hydrogen production from renewable energy sources, as a result of which a total of 1 680 000 m³ of green hydrogen shall be produced (560.000 m³ on an annual basis) 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 and testing in practice 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 and pilot projects to improve the energy performance of buildings 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, taking into account the Bauhaus initiative, 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.

These legislative acts shall enter into force by 31 March 2023.

As a result of several pilot green renovation projects, at least 22 000 m2 of experimental buildings shall be renovated aiming to achieve on average at least a reduction of 30-60 % of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation.

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

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 small and medium-sized enterprises in 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 750.000 m²/year shall be made operational.

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

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 in a form of a compensation equal to 30% of the renovation works for the building owners who have renovated buildings (achieving energy efficiency class A or B) in accordance with the new renovation principles. As a result of this support, at least 1 290 000 m2 of 860 multi-apartment buildings shall be renovated aiming to achieve on average at least a reduction of 30-60 % of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation, using green renovation (sustainable, innovative, faster, A-B) principles or measures other than the use of modular structures to achieve energy efficiency class A.

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

B.1.4. Investment 4: “Increasing GHG absorption capacity”

The objective of this investment is to reduce GHG emissions from former drained and degraded peatlands by re-wetting the areas concerned, and as such creating favourable conditions for biodiversity in these habitats and increasing GHG removals while also carrying out certain limited economic activities.

Under 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. In order to have the least negative impact on the rehabilitated habitat, regulation of water regime is necessary, therefore special hydrotechnical structures, such as adjustable thresholds shall be designed and installed, as appropriate, to enable farmers to regulate the water level in the managed area themselves, maintaining the average annual water level according to the surface of the peat soil, i.e. no deeper than 10-20 cm. The concerned actors shall receive 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. 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 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 (by 30 September 2022); and (2) support provided to restore 8000 ha of peatland area.

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 shall be 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

Nr.	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 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,.

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				Q4	2023	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 park connection to onshore route and substation's place identification. 3) Environmental Impact Assessment of offshore wind park. 4) wind speed and other parameters measurement study. 5) seabed survey of the territory designated for the development of the offshore wind park. 6) seabed surveys for connection between the offshore wind park and land. 7) consulting services for offshore wind park connection to onshore grid. 8) territorial planning documents for offshore wind park connection with onshore grid prepared. 9) territorial planning documents for offshore wind park connection with onshore grid implemented. 10) technical specifications for the offshore wind park connection with the onshore grid prepared. Results of all studies, measurements and surveys shall be used for design of offshore wind park and its connection to onshore grid.
23	B. 1.1 More sustainable electricity produced in	Target	Creation of new RES electricity generation capacity (MW)		MW	0	220	Q1	2025	220MW of solar and wind generating capacity have been put into operation.

	the country - B.1.1.2 Support for the construction of onshore RES plants (solar and wind power) and individual storage facilities									
24	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	Creation of new electricity generation capacity from renewable sources (MW)		MW	220	302	Q2	2026	302MW of solar and wind generating capacity have been put into operation.

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	Creation of new (individual) storage capacity for electricity from renewable sources (MWh)		MWh	0	7,6	Q1	2025	7,6 MWh of (individual) energy storage facilities have been connected to the power plant and put into operation.
26	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	Target	Creation of new (individual) storage capacity for electricity from renewable sources (MWh)		MWh	7,6	15	Q2	2026	15 MWh of (individual) energy storage facilities have been connected to the power plant and put into operation.

	storage facilities									
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)		MW	0	200	Q4	2022	Entry in operation of four energy storage installations, each of 50 MW.
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	Legislation entered into force				Q4	2021	Entry into force of the legislation which shall determine the energy efficiency and environmental protection requirements and the cases in which they are mandatory for road vehicles of categories M1, N1, N2, N3, M2 and M3 and shall be used to calculate the lifetime energy and environmental impacts of these vehicles.
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	Provision in the agreement/order indicating the entry into force				Q1	2022	Sustainable Mobility Fund is established and operational. The Fund shall be established to finance the purchase and use of clean vehicles, installation, modernisation and/or development of alternative fuels infrastructure for the vehicles in a targeted and continuous manner, to at least 2030. The fund shall

										also be used to support establishing restrictions for the use of internal combustion engine-powered vehicles, with the exception of zero- and low-emission vehicles.
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	Legislation entered into force				Q1	2023	Entry into force of legislation introducing 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).
31	B. 1.2. Moving without polluting the environment - B.1.2.1. Support for the purchase of clean vehicles by the public sector and business	Target	Number of clean transport vehicles purchased and registered in Lithuania		Number		11750	Q2	2025	Number of additional clean transport vehicles purchased and registered in Lithuania benefitting from State subsidies granted after calls for proposals: a) at least 11 250 zero emission (electric) light vehicles (class M1 or N1); b) at least 100 zero emission (electric, hydrogen) heavy duty transport vehicles (class N2); c) at least 150 low emission, as defined in the Regulation 2019/1242, (biomethane produced from RED II compliant raw materials), heavy duty transport vehicles (class N2 or N3) d) at least 225 zero emission (electric, hydrogen) low-floor and high-floor minibuses and buses (class M2 andM3); e) at least 25 high-floor buses using 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).
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 business	Target	Number of clean transport vehicles purchased and registered in Lithuania		Number	11750	23500	Q2	2026	Number of clean transport vehicles purchased and registered in Lithuania benefitting from State subsidies granted after calls for proposals: a) at least 22 500 zero emission (electric) light vehicles (class M1 or N1); b) at least 200 zero emission (electric, hydrogen) heavy duty transport vehicles (class N2); c) at least 300 low emission, as defined in the Regulation 2019/1242, (biomethane produced from RED II compliant raw materials), heavy duty transport vehicles (class N2 or N3) d) at least 450 zero emission (electric, hydrogen) low-floor and high-floor minibuses and buses (class M2 andM3); e) at least 50 high-floor buses using 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). 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 according to which the operators shall obtain

										certificates commensurate to the expected renewable fuel use.
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 business	Target	Number of electric buses produced (assembled) in Lithuania		Number	0	25	Q2	2026	At least 25 electric buses produced (assembled) in Lithuania. 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 zero-emission public transport vehicles	Milestone	Entry into force of the inter-urban mobility system reform	Reform enters into force				Q4	2024	Entry into force of the reform of the intercity framework which shall review and optimise the existing long-distance network, align coach routes with rail routes and the local transport system ensuring inter- connectivity between regional hubs.
35	B. 1.2 Moving without polluting the environment -	Target	Delivery of electric public transport vehicles (buses)		Number	0	115	Q2	2025	Delivery of 115 (class M2 and M3) low-floor electric buses to public transport operators in urban and suburban areas.

	B.1.2.2. Support for the purchase zero-emission public transport vehicles									
36	B. 1.2 Moving without polluting the environment - B.1.2.2. Support for the purchase zero-emission public transport vehicles	Target	Delivery of electric public transport vehicles (buses)		Number	115	230	Q2	2026	Delivery of 230 (class M2 and M3) -low-floor electric 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 charging/alternative fuel filling infrastructure	Milestone	Entry into operation of an information system for public and semi-public recharging points for electric vehicles	Entry into operation of an information system for public and semi-public recharging points for electric vehicles				Q1	2022	Entry into operation of an information system which shall: 1. Provide and record unique identification codes of public and semi-public recharging points for electric vehicles and their operators. 2. Provide real-time static/dynamic data from public and semi-public charging stations for electric vehicles operating in Lithuania.

38	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 and semi-public recharging points and very high power charging stations for freight and buses		Number		2625	Q2	2025	Public and semi-public electric vehicles recharging points and very high power charging stations for freight/buses installed and in operation, including: a) at least 2620 electric vehicle recharging points for cars; b) at least 5 very high power charging stations for freight/buses. The types of recharging points for electric vehicles in terms of power and availability are laid down in the Alternative Fuels Act (Article 2, points 12, 16, 17, 18, 26, 27, 32.
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 a service of public and semi-public recharging points and very high power charging stations for freight and buses		Number	2625	5250	Q2	2026	Public and semi-public electric vehicles recharging points and very high power charging stations for freight/buses installed and in operation, including: a) at least 5240 electric vehicle recharging points for cars; b) at least 10 very high power charging stations for freight/buses. The types of recharging points for electric vehicles in terms of power and availability are laid down in the Alternative Fuels Act (Article 2, points 12, 16, 17, 18, 26, 27, 32.
40	B. 1.2 Moving without polluting the environment - B.1.2.3. Installation of	Target	Entry into operation of a service of private recharging points in households, apartment yards, workplaces		Number	0	26600	Q1	2025	During the entire period of the implementation, at least 26600 private electric vehicle recharging points shall be installed and enter into operation in households, courtyards of apartment buildings, workplaces.

	vehicle charging/alternative fuel filling infrastructure									
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 in households, apartment yards, workplaces		Number	26600	53200	Q1	2026	During the entire period of the implementation, at least 53200 private electric vehicle recharging points shall be installed and enter into operation in households, courtyards of apartment buildings, workplaces.
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 compressed biogas and hydrogen stations		Number	0	34	Q2	2026	Operationalisation and provision of service of 34 public compressed biogas and hydrogen stations: a) at least 30 units for compressed biogas; b) at least four units for hydrogen.

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	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 to develop RES fuels sector (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	IT system of accounting units for fuels from renewable sources operational				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 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	Target	Installed total capacity of new biomethane gas generation facilities,		MW	0	27.1	Q4	2025	Entry into operation of new capacity of biomethane gas generation facilities of at least 27,1 MW. The installed capacity shall be considered operational on

	polluting the environment - B.1.2.4. Support to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and green hydrogen)		MW							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 green hydrogen)	Target	Annual additional production of liquid second generation biofuels		KTOE	0	12.4	Q4	2025	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 by 31 December 2024.

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	Total amount of "green hydrogen" produced		m^3	0	1680 000	Q2	2026	After the development of additional new capacity for producing hydrogen gas from renewable energy sources, a total of 1 680 000 m^3 of green hydrogen gas has been produced (560.000 m^3 on an annual basis) by 30 June 2026.

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 Resolution of the Lithuanian Parliament 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	Legislation entered into force				Q1	2023	The following legislative acts have been approved and entered into force: 1. The Plan of Implementation of the Long-term Building Renovation Strategy, which provides: 1.1 a legislative plan to accelerate the conversion of residential sites, taking into account the Bauhaus initiative, to formalise the use of building information modelling (BIM) techniques, as well as assessing possible models for sites conversion, reconstruction or renovation of existing buildings; 1.2. recommendations for the preparation of quarterly renovation projects. 2. Amended Construction Technical Regulation "Design and Certification of the Energy Performance of Buildings", approved 2016-11-11 by Order No. D1-754 of the Minister for the Environment, legitimising the energy performance class of the renovated building from 01/01/2023 at least B. 3. Guidelines for Sustainable Urban Development, setting out the indicators for sustainable cities and the methodology for calculating them. 5. 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, expanding the use of wooden construction products in multi-purpose

										buildings.

49	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	Target	Area of demonstration buildings renovated aiming to reduce on average at least of 30 % of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation		m^2	0	22.000	Q3	2025	Completion of green renovation demonstration projects (8 buildings with a total area of 22.000 m2) as follows: - 4 public buildings exemplified in several sites (such as school, kindergarten, administrative building) (16.000 m²=4x4000) - and 4 multi-apartment buildings (6.000 m²=4x1500), The renovation shall reduce on average at least 30% of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on the renovation of buildings, using new, industrialised heat-assembled insulation systems from organic raw materials, as well as building information modelling (BIM) technologies that combine all construction processes (design, construction, production, logistics, installation of prefabricated structures on site, maintenance and quality control), virtual modelling of life cycle of a building in relation to nearest surrounding environment (e.g. a quarter) in which the building is located.

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	Legislation entered into force				Q4	2022	1. Statute of the Environmental Project Management Agency establishing functions for administration of the Multi-apartment Building Renovation (Modernisation) programme as well as administration of financing from various sources as currently performed by Housing Energy Efficiency Agency, amended by the Order of the Minister of Environment adopted and entered into force. 2. One-Stop-Shop Building Renovation Competence Centre (EPMA unit) (50% of the vacancies at Competence Centre are filled) is operational.

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	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	Operational production capacity of modular structures from organic materials		m²/year)	0	750.000	Q4	2024	Operational automated new production lines of modular structures from organic material with a capacity of 750.000 m²/year.

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		m^2	0	300 000	Q2	2025	The accelerated renovation of buildings shall reduce on average at least 30% of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation and using green renovation (sustainable, innovative, faster, class A-B) principles or measures other than the use of modular structures (class A), the total number of renovated multi-apartment buildings is 860, and their area is 1.290.000 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		m^2	300000	1290.000	Q2	2026	The accelerated renovation of buildings shall to reduce on average at least 30% of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation and using green renovation (sustainable, innovative, faster, class A-B) principles or measures other than the use of modular structures (class A), the total number of renovated multi-apartment buildings is 860, and their area is 1.290.000 m2.
55	B.1.4 Increasing GHG absorption capacity	Target	Rewetted peatland area		ha	0	5000	Q4	2024	At least 5000 ha of peatland area shall be rewetted.
56	B.1.4 Increasing GHG absorption capacity	Target	Rewetted peatland area		ha	5000	8000	Q2	2026	At least 8000 ha of peatland area shall be rewetted.
57	B.1.4 Increasing GHG absorption capacity	Milestone	Legislation, regulating restoration of wetlands (peatlands) and their further protection and sustainable use, entered	Legislation entered into force				Q3	2022	Legislation, regulating restoration of wetlands (peatlands) and their further protection and sustainable use, entered into force.

			into force							
58	B.1.5 Towards a circular economy	Milestone	Entry into force Action Plan for the transition to Circular Economy	Legislation entered into force				Q1	2023	Entry into force a Government Resolution approving 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.

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

a. Extension of the existing cloud infrastructure for information and communication technologies to the extent required by all public budgetary institutions;
b. Migration of outdated and non-security-compliant ICT infrastructure by state budget institutions to a centrally managed cloud information and communication technology infrastructure;
c. Integrated upgrade and overhaul of technical and systemic software for local data transmission networks of obsolete and non-secure state budget institutions,

introduction of a secure centralised management solution (4000 computer workstations);

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

The entire reform is addressed only to State institutions able to make full use of the IT infrastructure services of the State Cloud after the reform.

The reform shall be completed by 30 September 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, the 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 (NDL), thus creating the preconditions for re-using data in all state information systems and registers, and making this data available to the public, business and science.

The integration of information resources into the national data lake involves to following steps:

a. Create an interface with the data provider via the data sharing connection;
b. Describe the semantic structure, prepare metadata;
c. Process the datasets received (transformation, cleaning, anonymisation/encryption, connection, aggregation and other work taking into account the specificities of the data and user needs for opening);
d. Create an interface between the National Data Lake (NDL) and the Data Repository of the Open Data Portal (data.gov.lt) via the Representational State Transfer Application Programming Interface (API);
e. Realise the link between the National Data Lake and the Open Data Portal (data.gov.lt) via the REST API.
f. Develop a mechanism for the automatic updating of open data sets and their metadata.

The design of the state data architecture requires:

a. Carrying out an analysis of the data structure of the State Information Resources (SIR), the development and inventory of the SIR data metadata model, and the development of methodological, legal and organisational measures for the creation and management of metadata;
b. Installing an automated metadata management tool, developing an algorithm for the automatic filling of metadata, developing a metadata database structure and administration software, and developing automated input software for metadata;
c. Implement interfaces with SIR for automatic collection and updating of metadata from all SIR, provide the highest hierarchical metadata in the database, create APIs for data exchange within the State Information Resources Platform and complete metadata to include existing and planned API realisations.

The reform is directly linked to European initiatives to open up and re-use data. The envisaged investments shall allow for a smooth technological implementation of the opening-up of data by making an integrated use of public sector data for multiple purposes. The reform aims to address the problems caused by the decentralisation and fragmentation of public sector data. This infrastructure shall also include the re-use of high-value health data. The target group of the reform is public administrations, scientific institutions, business and the general public.

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 to implement this strand 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 for civil servants, vulnerable groups (including the elderly) and all others outside the target groups.

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 will be made publicly available, free of charge to the public. This includes (i) the development of language resources which will allow scientific and business organisations to improve the Lithuanian language AI systems and services; (ii) the development of digital resources supporting the preservation and vitality of the Lithuanian language (e.g. adapting Lithuanian language heritage to scientific, cultural and educational needs, optimising language research); and (iii) the development of specialised knowledge resources, including ontologies, and international language resources.

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

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-measures aims to fund at least twelve projects for the digitisation, accessibility and dissemination of cultural resources. 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 31 December 2025.

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. It is intended to provide schools with a digital learning resource base, acting as a national distance school, based on the link between existing and new digital learning tools, digital content developed by public and private publishers, testing and performance assessment systems, libraries, currently up-to-date educational content. To ensure the effectiveness of distance education, prototypes for distance and blended education will be developed, tested and implemented.

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 will be supported to deploy robotics automation processes and artificial intelligence solutions by financing expenditure related to (i) consultancy services relating to the initial analysis of the project on the processes rational to automate and the solutions enabling these processes; (ii) training costs related to the development of the ESA 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 will 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 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 2024.

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. The measure includes financing by the RRF planned to be complemented by funding from the Connecting Europe Facility, other EU structural funds, national funds and leveraging private investment. 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 digitally intensive enterprises/institutions. 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 will 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 50 new towers (masts) and 2000 km of fibre in remote and rural areas where there is currently no private operator's infrastructure or are not planned in the near future. The developed infrastructure should facilitate the connection with gigabit speed of a total of 5000 private and public companies, non-governmental and governmental organisations and municipal institutions (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.

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

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

Innovation in mobility will 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) autonomous transport, (ii) unmanned aircraft - drones, (iii) the Internet of Things, (iv) virtual reality v) robotisation or automation based on 5G and the introduction of advanced technological solutions such as vi) transport bills and sustainable management of mobility data; vii) solutions for the digitisation of a unified ticketing system and transport facilities.

The solutions shall introduce and adapt public bodies to 5G mobility innovations (autonomous transport, drones, etc.).

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

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

Nr.	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	All systems run by the State budget institutions migrated to new government cloud infrastructure	Completion of a complex renewal and reorganisation of the information and communication technology infrastructure of state budget institutions, and implementation of secure centralised management				Q3	2026	All systems run by State budget institutions migrated to new government cloud infrastructure in two strands: 1. Extension of the existing cloud infrastructure for information and communication technologies to the extent required by all public budget institutions and the migration of outdated and non-security-compliant ICT infrastructure of the State Budget institutions to a centrally managed cloud information and communication technology infrastructure; 2. Integrated upgrade and overhaul of outdated and non-security-compliant local data transmission networks, hardware and system software for computer workstations by State budget institutions, introduction of a secure centralised management solution.

Nr.	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	
60	C.1.1 Transformation of public information technology governance	Milestone	Entry in operation of a national cybersecurity management system	National cybersecurity management system operational				Q1	2026	Entry in operation of a national cybersecurity management system. Purchased, developed and installed hardware and/or software for a digital solution for the monitoring of organisational and technical cybersecurity requirements.
61	C.1.1 Transformation of public information technology governance	Target	Completed cybersecurity training		Number		300	Q1	2026	At least 300 employees working in cybersecurity entities have completed cybersecurity training through the life-long learning system. "Cyber security entity" means an entity managing and/or managing state information resources, manager of critical information infrastructure, provider of public communications networks and/or publicly available electronic communications services, electronic information hosting services and digital services.

Nr.	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	
62	C.1.1 Transformation of public information technology governance	Target	The State Information Technology Services Department provides IT services to all budget institutions on a consolidated basis		Number	22	242	Q1	2025	Total number of 242 institutions benefiting from consolidated IT services. The consolidation of the information and communication technologies of the State budget institutions shall be carried out in accordance with the plan drawn up by the State Information Services Department.
63	C.1.1 Transformation of public information technology governance	Target	The State Information Technology Services Department provides IT services to all budget institutions on a consolidated basis		Number	242	325	Q3	2026	Total number of 325 institutions benefiting from consolidated IT services. The consolidation of the information and communication technologies of the State budget institutions shall be carried out in accordance with the plan drawn up by the State Information Services Department.

Nr.	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	
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	2024	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.

Nr.	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	
66	C.1.2 Ensuring the effectiveness of data management and open data	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. Implementation of the reform ensures efficient data management that avoids duplication of decisions. In this way, financial resources are rationally used, data quality is improved, the risk of personal data vulnerabilities is managed efficiently, data is inventoried, and data re-use is ensured.
67	C.1.2 Ensuring the effectiveness of data management and open data	Target	Entry into operation of data exchange tool		Number	0	1	Q4	2022	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 and receive and process electronic invoices on a large scale, which shall save material and labour costs in the country's economy, and shall quickly pay off to the state. All accounting systems (ERPs) shall be included in the Open source EuroConnector and shall be used free of charge.

Nr.	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	
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	2023	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 implement similar IT solutions. IT systems shall meet all the requirements of the EC Internet Accessibility Directive. (2024 Q1).

Nr.	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	
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 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

Nr.	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	
										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.

Nr.	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	
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 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 solutions based on artificial intelligence, machine learning, data analytics or

Nr.	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	
										other advanced principles).
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					Q4	2025	Delivery of the Lithuanian language resources required for the development of AI solutions to the Ministry of the Economy and Innovation. These shall include three sets of resources: 1. Monolingual and multilingual text corpora, speech corpora, emotional pattern synthesiser, communicator for human-machine interaction, word embeddings models (digital language models), translations memories (parallel multilingual text corpora for machine translation). 2. Transformation of linguistic heritage into modern forms of cultural expression, creation of language analytics with geo-information systems, creation of

Nr.	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	
										Lithuanian dialects speech digital data. 3. Knowledge data bases (ontologies).
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		23	Q4	2025	Completion of at least 23 projects for the creation of Lithuanian language resources required for the development of AI solutions focused on three strands: 1. The development of linguistic resources for AI solutions. 2. Development of digital resources supporting the preservation and viability of Lithuanian language. 3. Developing specialised knowledge resources.

Nr.	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	
76	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.2. Digitisation and accessibility of cultural resources	Milestone	Award of contracts for the digitisation of cultural resources	Notification of the award of public contracts for the digitisation of cultural resources				Q3	2023	Award of contracts for at least 12 projects for the digitisation, accessibility and dissemination of cultural resources.
77	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.2. Digitisation	Target	Completed projects for digitisation of cultural resources		Number	0	12	Q4	2025	Completed projects for the digitisation, accessibility and dissemination of cultural resources.

Nr.	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 accessibility of 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 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.

Nr.	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	
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 technological and digital objects for education and studies (digital resources for general education, prototypes for distance and blended education, classrooms and audiences equipped for remote and hybrid education, digitalisation of curricula/modules/disciplinary content).
80	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.4. Financial	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.

Nr.	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	
	instruments for business creation 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	Entry into force of contracts for financial incentives for business creation and digital innovation		Number	0	184	Q3	2024	Entry into force of contracts for financial incentives for business creation and digital innovation: 1. 14 contracts for financial incentives for business service centres to deploy robotics process automation and artificial intelligence solutions. 2. 170 contracts for financial incentives for start-ups and spin-offs to develop products and solutions for artificial intelligence, blockchain technologies, robotics process automation.

Nr.	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	
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	2024	Entry into operation of a dedicated ICT centre of excellence.
83	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Milestone	Assigned radio frequencies for the deployment of 5G networks	Assigned radio frequencies				Q1	2022	Auctions carried out and authorisations granted for the use of radio frequencies (channels) in 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,

Nr.	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	
										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 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.
86	C.1.5 Step towards 5G - C.1.5.2. Further development of very high capacity networks	Target	Creation of gigabit speed infrastructure		Number	0	50	Q4	2025	Creation of 50 new towers (masts) (gigabit speed infrastructure) in remote and rural territories.

Nr.	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	
87	C.1.5 Step towards 5G - C.1.5.2. Further development of very high capacity networks	Target	Creation of gigabit speed infrastructure		km		2000	Q4	2025	Creation of 2000 km of fibre (gigabit speed infrastructure) in remote and rural territories.
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)		Number	0	5000	Q4	2025	Connect with gigabit speed 5000 private and public companies, non-governmental and governmental organisations and municipal institutions (socio-economic drivers).
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					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.

Nr.	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							
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	Q4	2025	Entry into operation of at least seven digital solutions to increase the digitalisation of the transport sector through practical application of transport and communication innovations such as (i) autonomous transport, (ii) unmanned aircraft - drones, (iii) the Internet of Things, (iv) virtual reality v) robotisation or automation based on 5G and the introduction of advanced technological solutions such as vi) transport bills and sustainable management of mobility data; vii) solutions for the digitisation of a unified ticketing system and transport facilities. The solutions shall introduce and adapt public bodies to 5G mobility innovations (autonomous transport, drones, etc.).

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 teachers, deputies and managers, 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 primary, pre-primary and secondary education framework programmes shall be updated by 31 October 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 pre-primary schools shall be put in place.

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

D1.1.2. 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. 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. It shall support municipalities to consolidate educational resources and strengthen existing schools with a view to creating an inclusive education ecosystem in schools and introducing networking-based organisation and management of education. The programme shall be implemented at municipal level. Municipalities shall apply for participating in the programme based on clear criteria. Several municipalities shall also be able to apply together promoting school networking beyond the territory of one municipality, connecting to larger entities, school towns. The plans for school restructuring shall be approved by the municipalities by 30 April each year. The programme shall also aim to increase the motivation of teachers, and the attractiveness of the profession through supporting teachers to improve their competences and acquire higher qualifications. At least 80 % of Lithuanian municipalities shall implement the "Millennium Schools" programme, supporting 150 schools. The measure shall transform small schools into units or units in larger schools, which shall improve the learning environment for pupils, improve working conditions for teachers, consolidate teaching and learning resources and make more efficient use of teaching resources.

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

D.1.1.4: Sub-measure 4: Strengthening the competences of teachers, deputies and managers

The objective of the sub-measure is to support teachers, deputies and school leaders in strengthening their competences by linking the qualification and teacher training systems. In order to ensure the quality of national qualification development programmes for teachers, requirements shall be developed for the design and implementation of National Qualifications Development Programmes by 31 December 2022. The flexibility of teacher training and training systems 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.1.1.5The 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": 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 and the pre-primary 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. In order to ensure the quality of pre-primary education, a system for external evaluation of the performance of schools implementing pre-primary education programmes shall also be put in place. 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 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 six sub-measures: 1. Establishment of the National Platform for the progress of vocational education and training 2. Assessment of competences 3. Improving the skills of teachers who train apprentices 4. Apprenticeship and work-based learning 5. Mobility programme 6. 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 trainees without relevant work experience in the subject to be taught and to trainees 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 competences acquired in formal and non-formal settings. To this end, amendments to the Law on Vocational Training and to the implementing legislation shall be sought to 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 skills through sectoral practical training centres using up-to-date facilities. 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 shall help increase the attractiveness and quality of initial VET and provide labour market skills for general education pupils. It shall also aim 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 into initial VET, aligned with the new law on 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

Nr.	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	Base line	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	The pre-primary, primary, lower secondary and secondary education programmes (curriculum) are 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,

Nr.	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	Base line	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	Milestone	Plans for the transformation of the network of general education schools prepared and approved by municipalities in	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,

Nr.	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	Base line	Goal	Quarter	Year	
	competences D.1.1.2. Reorganisation of the school network		accordance with the newly approved rules for the development of the network of schools implementing formal education programs							more efficient use of funds, evaluation of the transformation of the school network, as well as a mechanism for the 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 of their network of school schools up to and including 2025, in accordance with the relevant rules.
95	D.1.1.Modern general education – Background to basic competences	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

Nr.	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	Base line	Goal	Quarter	Year	
	D.1.1.3: Millennium School programme									approved by the order of the Minister of Education, Science and Sports) 2) Amendments to the School Network Development Rules (approved by the 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

Nr.	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	Base line	Goal	Quarter	Year	
										developed: planned investments and innovations shall be identified, which shall 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

Nr.	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	Base line	Goal	Quarter	Year	
										and Sports (a monitoring group has been set up).
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		Number	0	75	Q2	2025	75 schools supported to improve the quality of activities through support packages (so called baskets) promoting school networking, connecting to larger entities, school towns. During the implementation of the projects, the investments shall aim at the development and improvement of school infrastructure improvement of the competences of teachers and school leader via training, The investment packages shall be distributed according to the sizes of the schools (6 different sizes).

Nr.	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	Base line	Goal	Quarter	Year	
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	75	150	Q2	2026	150 schools supported to improve the quality of activities through support packages (so called baskets) promoting school networking, connecting to larger entities, school towns. During the implementation of the projects, the investments shall aim at the development and improvement of school infrastructure improvement of the competences of teachers and school leader via training, The investment packages shall be distributed according to the sizes of the schools (6 different sizes).
98	D.1.1. Modern general education – Background to basic competences D.1.1.4: Strengthening the competences of teachers,	Target	Number of teaching staff who have completed qualification development programmes		Number	0	10200	Q2	2026	Following the adoption of a National qualification development programme, 10200 pedagogical staff (teachers) shall have completed training, of which: - 1000 completed a Master's degrees - 9200 completed a Training course.

Nr.	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	Base line	Goal	Quarter	Year	
	deputies and managers									
99	D.1.1. Modern general education – Background to basic competences D.1.1.4: Strengthening the competences of teachers, deputies and managers	Milestone	Entry into force of the legislation laying down qualitative requirements for the preparation and implementation of National qualification development programmes for teachers	Legislation entered into force				Q4	2022	Entry into force of the legislation on the qualitative requirements for the preparation and implementation of the national pedagogical employees' qualification development programmes 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 teachers. Existing analogous legal act: https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/2b04be025d4011e688d29c6e5ef0deee?jfwid=rivwzvpvg

Nr.	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	Base line	Goal	Quarter	Year	
100	D.1.1. Modern general education – Background to basic competences D.1.1.5: The sub-measure shall be completed 30 September 2023. D.1.2. Reform 2 "Access to the development of competence	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.

Nr.	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	Base line	Goal	Quarter	Year	
	s and the recognition of qualifications for adults" Development of the STEAM ecosystem									
101	D.1.1. Modern general education – Background to basic competences D.1.1.5: The sub-measure shall be completed 30 September	Target	Number of mobile laboratories	Entry into service of at least 40 mobile laboratories	Number		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.

Nr.	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	Base line	Goal	Quarter	Year	
	2023. D.1.2. Reform 2 "Access to the development of competences and the recognition of qualifications for adults" the STEAM ecosystem									
102	D.1.1.Modern general education – Background to basic competences D.1.1.6: Digital Education Transformati	Target	Number of teachers who completed the course to improved digital competences		Number	0	2200	Q4	2024	At least 2200 pedagogical staff (primary, lower and upper secondary schools) shall complete the course on IT competences and digitally-driven educational innovation in schools.

Nr.	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	Base line	Goal	Quarter	Year	
	on									
103	D.1.1. Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of higher education teachers who completed the course to improve the digital competences		Number	0	800	Q2	2024	At least 800 university staff shall have completed the course on IT competences.
104	D.1.1.Modern general education – Background to basic competences D.1.1.6:	Target	Number of teachers qualified as an IT teacher and acquired master degree of IT		Number	0	500	Q2	2024	At least 500 pedagogical staff shall have acquired additional qualification as IT teacher and shall have acquired a master degree of IT.

Nr.	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	Base line	Goal	Quarter	Year	
	Digital Education Transformation									
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	Publication of the study on the feasibility of developing early childhood education infrastructure in municipalities				Q2	2022	Publication of the study on the feasibility of 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.

Nr.	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	Base line	Goal	Quarter	Year	
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 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	Provision in the legislation indicating the entry into force of the legislation				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, enshrining the functioning of the LLL model: The governance and monitoring elements of the LLL system, including: - the Human Resources Monitoring Commission

Nr.	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	Base line	Goal	Quarter	Year	
										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.

Nr.	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	Base line	Goal	Quarter	Year	
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 'Individual Learning Account' principle				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. 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	Target	18-65 year old shall complete quality assured training , at least 40 percent of which dedicated to digital skills using a unified LLL		Number	0	21600	Q2	2026	21600 18-65 year old shall have completed quality assured training (at least 40% of which dedicated to digital skills) within the LLL framework.

Nr.	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	Base line	Goal	Quarter	Year	
	of qualifications for adults		framework							
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	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 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

Nr.	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	Base line	Goal	Quarter	Year	
										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 transformation acquired in vocational education	Milestone	Entry into force of legislation on the establishment of the National Platform on Progress in Vocational Education and Training	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 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.

Nr.	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	Base line	Goal	Quarter	Year	
	and training D.1.4.1 National Platform for the progress of Vocational Education and Training									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 Platform for	Target	New/updated vocational training programmes registered to make them available for training providers	The training programmes registered	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.

Nr.	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	Base line	Goal	Quarter	Year	
	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.

Nr.	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	Base line	Goal	Quarter	Year	
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	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 with sectoral practical training centres to implement the assessment and recognition of formally, non-formally or informally acquired competences at 4 level of the European Qualifications Framework. The implementing legal acts shall lay down the accreditation requirements and accreditation procedure for such Centres of Excellence, 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:	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.

Nr.	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	Base line	Goal	Quarter	Year	
	Apprenticeship and work-based learning									
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		Number	0	3866	Q2	2026	3866 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.

Nr.	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	Base line	Goal	Quarter	Year	
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	12394	Q2	2026	12394 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.	Target	Pupils enrolled in lower and upper secondary general education schools completed initial VET modules		Number	0	4900	Q2	2026	4900 pupils enrolled in lower and upper secondary general education schools completed for initial VET modules of which at least 40 % oriented towards development of skills to support the green and digital transitions.

Nr.	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	Base line	Goal	Quarter	Year	
	More opportunities to acquire profession for school pupils									
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		Number	0	4000	Q2	2026	4000 lower secondary pupils enrolled in experimental vocational training programmes received support. Experimental VET programmes allow 9th year students to start the European Qualifications Framework 4 level programmes, as opposed to regular VET programmes that accept students on 11th year.

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. Contracts shall be awarded 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 legal changes shall enter into force by 31 March 2022.

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 objectives and criteria for the functioning of colleges and universities. The legal changes shall enter into force by 31 March 2022. To support the adaptation of the network of the higher education institutions to the new requirements, five college reorganisation projects shall be implemented by 31 December 2024, giving priority for projects involving several higher education institutions.

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, seven 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 by 31 March 2024. In addition, 160 foreign students coming to study in Lithuania shall receive scholarships for their integration in Lithuania by 31 December 2023.

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, 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 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. A financial instrument shall be created to partially compensate the costs of 100 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 be expanded to provide acceleration and venture capital investments for 32 start-ups in the capital region. In addition, several start-up accelerators shall be established to support 80 start-ups, including 20 start-ups incubated by the newly established European Space Agency incubator and Space Hub.

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. A financial instrument and specialized knowledge transfer platform (Industry 4.0 Lab) shall be created to incentivise the development of environmentally friendly products and technologies. 97 projects shall be implemented under the financial instrument and 3 projects – under Industry 4.0 Lab platform by 31 March 2026.

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 use[3]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[4]; (iii) activities related to waste landfills, incinerators[5] and mechanical biological treatment plants[6]; 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 Lithuanian authority in charge of the measures and the entrusted entity

[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.

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 use[7]; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[8]; (iii) activities and assets related to waste landfills, incinerators[9] and mechanical biological treatment plants[10]; 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,

[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.

which shall narrow down the priority areas to three, shall be approved by the Government by 31 December 2021.

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. Lithuania shall develop a coherent set of tools to motivate science and business to prepare, apply and participate in the international scientific and innovation programmes. As an outcome, at least 477 projects shall be supported financially or in a form of services, out of which, at least: 90 feasibility studies for potential beneficiaries to participate in Horizon Europe activities; 32 higher education institutions' projects under the European Research Area scheme; 24 projects under international EU-coordinated initiatives; 24 projects by SMEs and higher education institutions, 27 group consultation sessions; 240 advisory services; 40 memberships in international networks. 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 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

Nr.	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.

Nr.	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	
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	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 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.

Nr.	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	
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)		Number	0	5	Q4	2024	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. The priority shall be given to joint projects of several higher education institutions to ensure that optimisation of study programmes and infrastructure results in higher efficiency gains.

Nr.	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	
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	7	Q1	2024	Seven 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	Target	Number of people who have benefited from support for the integration of foreign students		Number	0	160	Q4	2023	160 foreign students benefited from and received scholarships for the integration of foreign students, including: 100 annual scholarships for Lithuanian language and culture courses and 60 annual scholarships for first, second cycle and integrated students, coming to study in Lithuania.

Nr.	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	
	education institutions									
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	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), 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.

Nr.	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	
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	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 with the 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.

Nr.	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 optimisation of the network of existing 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	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. The revised Law on Technology and Innovation

Nr.	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	
	implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies									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	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

Nr.	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	
	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									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	Target	Number of innovative projects implemented		Number	0	200	Q1	2026	Number of innovative projects implemented: 200, out of which: 100 innovative public procurement projects, 97 environmentally friendly product or technology development/deployment projects, 3 Industry Lab 4.0 development projects to support

Nr.	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	
	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									circular economy and green transition in industry. 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.

Nr.	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	
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	Target	Number of start-ups that received investment		Number	0	112	Q1	2026	Number of start-ups that have received financial support, out of which: 32 start-ups supported by the Innovation Promotion Fund, 60 start-ups that received investments from the acceleration programme, 20 start-ups that have received the investment from the European Space Agency incubator. 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.

Nr.	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	
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 - E.1.3.2. Supporting the implementation of mission-based science and innovation programmes in smart	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 management).

Nr.	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									
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.

Nr.	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	
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 funded		Number	0	200	Q1	2025	At least 200 projects and advisory services for higher education institutions and SMEs shall be supported: a) at least 40 – to support preparation of feasibility studies for potential beneficiaries to participate in the Horizon Europe actions, b) at least 160 advisory/expert services to support competences to participate in international R&D&I programmes.

Nr.	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	
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	Target	Projects and advisory services for potential applicants of Horizon Europe programme from higher education and research institutions and SMEs funded		Number	200	477	Q2	2026	At least 477 projects and advisory services for higher education and research institutions and SMEs shall be supported: a) at least 90 – to support preparation of feasibility studies for potential beneficiaries to participate in the Horizon Europe actions, b) at least 32 – to support capacity to implement European Research Area and Horizon Europe projects , c) at least 24 for cross-border EU coordination initiatives, d) at least 24 projects by higher education and research institutions and SMEs which were judged positively in the Horizon Europe programmes, but did not receive funding (including projects which received the Seal of Excellence), e) at least 27 group consultation sessions to support competences to participate in international R&D&I programmes, f) at least 240 advisory/expert services to support competences to participate in international R&D&I programmes, g)at least 40 memberships in the international networks. Projects shall be based on the Horizon Europe

Nr.	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	
										accelerator plan developed by Ministry of Education, Science and Sports, Ministry of Economy and Innovation, Research Council of Lithuania, MITA, STRATA which shall be approved by the Minister of Education, Science and Sports. Projects shall be selected via call for proposals procedure.
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	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 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 creation of posts shall be based on a model for a network of researchers, which shall be prepared in cooperation with STRATA.

Nr.	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	
	funding programmes									

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. According to the plan, 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, and revising the municipal revenue structure. Lithuania also plans to consolidate four national development institutions into one public body. In addition, the component comprises a reform on human resource management and staff development in the public sector. According to the Plan, Lithuania shall develop four digital tools which are expected to help businesses to manage insolvency risks.

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 three sub-measures: (1) establishment of an advanced system for human resources management in the public sector (sub-measure 1); (2) establishment of a centralised mechanism for developing competences of public sector managers (sub-measure

2); (3) establishment of a framework for the development of strategic competences in the public sector (sub-measure 3).

F.1.1.1 Sub-measure 1: Establishment of an advanced system for human resources management in the public sector

The objective of this sub-measure is to develop an advanced system for human resources management in the public sector. The system is needed to centralise the management of human resources in the public sector, which is expected to increase the efficiency of the use of digital tools and reduce the fragmentation of IT maintenance and operational costs.

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

F.1.1.2 Sub-measure 2: Establishment of a centralised mechanism for developing competences of public sector managers.

The objective of this sub-measure is to establish a centralised mechanism for developing competences of public sector managers. This incorporates creation of training modules focused on leadership.

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

F.1.1.3 Sub-measure 3: Establishment of a framework for the development of strategic competences in the public sector.

The objective of this sub-measure is to create training modules on strategic competences needed in the public sector. According to the plan, the strategic competences are digital, financial-analytical and leadership skills. The sub-measure shall be completed by 31 March 2024, while at least 16 000 public sector employees are expected to complete training on digital, financial-analytical and leadership skills by 31 December 2024.

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 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 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 amendments shall come into force by 31 March 2023.

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 amendments shall come into force by 31 March 2023.

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 amendments shall be adopted by the Parliament by 31 December 2022 with a view to coming into effect not earlier than 2024.

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

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, an automated tool facilitating medium-term budgeting should be developed and made available for appropriation managers. A medium term budget for the period from 1 January 2025 and 31 December 2027 shall be prepared and endorsed by the Government.

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

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 December 2023.

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 2022.

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 new institution shall be to concentrate knowledge and competencies in one strong national development institution, 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, according the Plan, an infrastructure for cashless payments shall be developed in schools, and pupil's cards shall have an integrated electronic payment function. 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 card. 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 cards. 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 March 2024.

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 Mach 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 Mach 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:

- customs declaration assessment;
- 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 and taxpayer control. 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 previously mentioned documents 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 will 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 support electronic consignment documents and their exchange with other countries.

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

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

Nr.	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 Establishment an advance system for human resources management in the public sector	Milestone	Entry into operation of an advanced system for managing human resources in the public sector	Entry into operation of the centralised information system				Q1	2024	Entry into service of a newly created information system and automated tools to simplify public sector personnel management processes, enabling centralised planning, forecasting of personnel needs, assessment of the efficiency and progress of each working person.
139	F.1.1. Efficient public sector - F.1.1.2 Establishment of a centralised mechanism for developing competences of public sector managers	Milestone	Entry into operation of a centralised management education system and its modules for improving competences of public sector managers	Entry into operation of a centralised management system and its modules				Q1	2024	Entry into operation of the newly developed centralized management education system and its modules for improving management competencies which shall ensure the systematic strengthening of leadership skills.

Nr.	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	
140	F.1.1. Efficient public sector - F.1.1.3. Establishment of a framework for the development of strategic competences in the public sector	Milestone	Entry into force of a framework for the development of strategic competences in the public sector	Entry into force the government resolution and delivery of the training modules for the development of strategic competences				Q1	2024	Entry into force of: - the Government Resolution on strategic guidelines for the long-term training and competence development of public sector employees and managers; - the implementation plan of the strategic guidelines. Training modules for strengthening the competencies of specialists and middle managers shall be developed and approved by Ministry of the Interior of the Republic of Lithuania, which shall allow filling the most relevant gaps in strategically important competencies that hinder data-driven public management decisions. The strategic competencies to be strengthened are threefold: 1) digital competencies; 2) strategic competencies, including financial-analytical competences; 3) leadership competencies.

Nr.	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	
141	F.1.1. Efficient public sector - F.1.1.3 Establishment of a framework for the development of strategic competences in the public sector	Target	Public sector employees who have completed training on digital, financial-analytical and leadership skills		Number	0	16000	Q4	2024	Digital skills training shall be completed by at least 4000 public sector employees (state officials of state and municipal institutions and bodies, civil servants and employees with contracts of employment, employees of other budgetary institutions carrying out public administration functions). Financial-analytical skills training shall be completed by at least 4000 of civil servants (state officials, civil servants and employees of State and municipal institutions and bodies with contracts of employment, employees of other budgetary institutions carrying out public administration functions). Leadership skills training shall be completed by 8000 heads, deputy heads and middle managers of state institutions and bodies.
142	F.1.2. A fairer and more growth-friendly tax system. - F.1.2.1. The abolition of tax exemptions and special tax regimes that are inefficient, no longer reflect state	Milestone	Delivery of the proposals made on the basis of an in-depth analysis for the withdrawal of tax exemptions and special tax regimes	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.

Nr.	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	
	priorities or do not comply with the Green Deal		to the parliament							
143	F.1.2. A fairer and more growth-friendly tax system - 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	Milestone	Entry into force of amendments to tax legislation abolishing 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 tax exemptions and special tax regimes that are no longer effective and (or) no longer reflect state priorities.
144	F. 1.2. A fairer and more growth-friendly tax system -	Milestone	Delivery of the proposals to expand environment	Registration of draft amendments to tax legislation in the system of				Q2	2022	Based on a study analysing options to expand environmental taxes and taxation of other sources less detrimental to economic growth, draft amendments to the relevant tax laws shall be prepared and submitted to the parliament.

Nr.	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		al taxes and taxation of other sources less detrimental to economic growth on the basis of an in-depth analysis to the parliament	legal acts						
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.

Nr.	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	
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	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.
147	F.1.2. A fairer and more growth-friendly tax system - F.1.2.3. An assessment of	Milestone	Entry into force of amendments to legislation on personal income taxation and	Provisions in the laws indicating entry into force of changes to legislation on personal income taxation and				Q4	2022	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, with a view to coming into effect not earlier than 2024.

Nr.	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 effectiveness of the tax and social insurance contributions in preventing poverty and reducing income inequality		social insurance contributions with a view to coming into effect not earlier than 2024	social insurance contributions with the view to take into effect not earlier than 2024						
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	Provisions indicating entry into force of two methodologies and the Law on the Budget structure; entry into operation of the automated tool for appropriation managers				Q2	2024	1. 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. 2. An automated tool for the appropriation managers shall allow medium-term budgeting (including calculation of basic costs).

Nr.	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	
			related to the revision of the state budget, and entry into operation of an automated tool for medium term budgeting							
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.

Nr.	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	
			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	Delivery of the comprehensive spending review results				Q4	2023	A concept for a comprehensive spending review shall be approved by the government and implemented in the actual comprehensive 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.
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	Provision in the amending law indicating entry into force of the amendment to the to the Law on the Methodology of Determination Municipal Budget Revenue and publication of findings				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 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.

Nr.	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	
			of findings of the systematic comparison of municipal fiscal indicators and the assessment of municipal capacity to raise revenues							
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.

Nr.	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	
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	Provisions indicating the entry into force of amendments 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				Q4	2022	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 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.

Nr.	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	
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 resolutions eliminating four national development institutions and establishing one institution	Government resolutions eliminating four national development institutions and establishing one institution				Q4	2023	Entry into force of the government resolutions eliminating four national development institutions (State Investment Management Agency, Public Investment Development Agency, Agency for Investment and Business Guarantees and Agricultural Credit Guarantee Fund) and replacing them with a new one. The objective of the new 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	Milestone	Entry into force of the legal requirement	Provision in the law indicating the entry into force of legal				Q1	2023	The new legal provisions in the Law on Tax Administration shall be adopted and enter into force. The online platform operations 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

Nr.	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	
	taxation of online economic activities		for online platform operators to collect and report to the tax authorities data on transactions carried out on online platforms	obligation for platform operators to provide information to the State Tax Inspectorate						calendar year to which the information relates.
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.	Milestone	Entry into force of legislation limiting cash	Provision in the law indicating the entry into force of legislative				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

Nr.	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	
	Limiting the use of cash		payments in risky economic sectors and/or individual types of transactions	provisions introducing restrictions on cash payments in risky economic sectors and/or for individual types of payments						persons to conceal their income.
159	F.1.4. Improving tax compliance - F.1.4.4. Financially literate future taxpayers	Target	Number of pupils from the first to twelfth grade who have an electronic pupil's card with an integrated payment function		Number	40420	215000	Q4	2023	215 000 pupils have an electronic pupil's card with an integrated payment function.
160	F.1.4. Improving tax compliance - F.1.4.4. Sub-measure 4: Financially	Target	Number of schools (primary, secondary, progymnasiums,		Number	124	670	Q4	2023	Infrastructure established or updated for non-cash payments in the canteens of 670 schools.

Nr.	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	
	literate future taxpayers		gymnasiums) with newly established or upgraded non-cash payment infrastructur e							
161	F.1.4. Improving tax compliance - F.1.4.4. Sub-measure 4: Financially literate future taxpayers	Milestone	Delivery of educational tools and methodologi cal materials for formal and/or non-formal education to develop of tax literacy for children and young people to the Ministry of Education,	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.

Nr.	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	
			Science and Sport and delivery of information campaign to raise awareness about the tax system and 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 identificatio	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 card.

Nr.	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	
			n of those who work illegally on construction sites							
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, 1400 planned inspections and an additional 30 % of non-routine inspections shall be carried out by 31 December 2025.

Nr.	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				Q1	2024	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 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.

Nr.	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	
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	Delivery of the risk profile data and corresponding sanctions to taxpayers				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 taxpayers.

Nr.	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	
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.

Nr.	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	
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	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.

Nr.	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.

Nr.	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	
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	Entry into operation of new data analytics techniques capturing also data from new sources				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: - Customs declaration assessment; - 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).

Nr.	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	
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	Entry into operation of tools for training purposes at the State Tax Inspectorate and Customs department				Q4	2024	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 reality; - a training tool for the State Tax Inspectorate staff in the areas of data analytics and taxpayer control.

Nr.	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	
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.

Nr.	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	
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, e-receipts, international electronic consignment notes)	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 the Use of Cash Registers and Point-to-point Computer Network Terminals and (ii) on Technical Requirements for Cash Registers, Vending Machines and Taximeter Printers. 3. The Order of				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. The amended Rules on the Submission of Data on Bills of Lading and Other Freight Transport Documents to the State Tax Inspectorate shall impose an obligation to provide electronic freight transport information (eFTI) to the State Tax Inspectorate or other business supervisory authorities.

Nr.	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 Head of the State Tax Inspectorate on the Adoption of the Rules on the Submission of Data on Bills of Lading and Other Freight Transport Documents to the State Tax Inspectorate.						
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.

Nr.	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	
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	Entry into operation of the new e-service				Q3	2025	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 businesses and supervisory authorities. i.VAZ's functionalities are necessary for i.VAZ to become the eFTI information access point, which shall act as an intermediary between eFTI platforms and business supervisors.

Nr.	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	
177	F.1.8. A single window to pay fines	Milestone	Entry into force of amendments to legal acts allowing the State Tax Inspectorate to administer majority of fines and economic sanctions	Provisions in the amending laws indicating entry into force 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 enter into force.
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		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.

Nr.	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	
			Inspectorate							
179	F.1.9. Repository system for Audit and Controls	Milestone	Repository system for Audit and Controls: information for monitoring implementation of RRF	Audit report confirming repository system functionalities				Q2	2022	A repository system for monitoring the 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.

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 will result in relevant changes to the legislation according to the recommendations of the study, covering at least cash social assistance, sickness and maternity leave 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 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 30 June 2024.

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 leading to 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 30 September 2024.

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

Nr.	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	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, Law on the Determination of Reference Indicators of				Q1	2024	Entry into force of the amendments to the relevant legislation according to the recommendations of the study on adequacy of the minimum income scheme (at least the Law on cash social assistance, the Law on the Determination of Reference Indicators of Social Security Benefits and the Basic Amount of Penalties, and the Law on Social Insurance for Sickness and Maternity).

Nr.	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	
	changes to the legislation			Social Security Benefits and the Basic Amount of Penalties, and Law on Social Insurance for Sickness and Maternity)						
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	Milestone	Entry into force of the amendment to the Law on Unemployment Social	Provision in the amending Law on Unemployment				Q1	2023	Entry into force of the amendment to the Law on Unemployment Social Insurance which shall: - reduce the length of minimum required contributions to the social security insurance from the current 12

Nr.	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	
	protection - G.1.1.2. Additional measures to increase adequacy and sustainability of social benefits		Insurance increasing the coverage of the unemployment social security system	Social Insurance indicating entry into force						months in the last 30 months to nine months in the last 30 months; - include the remaining groups of the self-employed in the unemployment social security scheme; and - set adequate unemployment insurance contribution rates (after recalculation of the needs for unemployment benefits and income collections).
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				Q2	2024	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	Milestone	Entry into force of the legislation on requirements for the provision of	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

Nr.	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	
	protection – G.1.1.3. Accreditation of social care		accredited social care							accredited social care (10 services) ; - regulate that only accredited social care maybe provided from 1st January 2022.
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	Legislation entered into force				Q2	2022	Entry into force of legislation which shall include changes to the operational processes of the Employment Service to enable its digital transformation.

Nr.	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	
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		%	30	90	Q3	2024	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.
188	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and	Milestone	Entry into force of the legislation governing the employment support scheme for the implementation of pilot measures (Promoting entrepreneurship and	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

Nr.	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		support for learning that provides high value-added qualifications and competences, with a focus on digital and green transition)							newly created jobs.
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	Target	Completion of the pilot project to promote entrepreneurship		Number of participants supported	0	1772	Q2	2026	Completion of the pilot project to promote entrepreneurship allowing 1772 participants to be supported (of which 900 for jobs to support digital transition and 872 for jobs to support green transition and 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.

Nr.	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	
	digital and green transformation and promoting the circular economy									
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		Number of participants supported	0	14985	Q2	2025	Completion of the pilot project to support acquisition of qualifications and/or competences allowing 14.985 participants to be trained (of which 7643 for programmes to acquire digital skills and 7342 for programmes to acquire other high-value added qualifications and competences). 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.

Nr.	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	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	14985	19350	Q2	2026	Completion of the pilot project to support acquisition of qualifications and/or competences allowing 19.350 participants to be trained (of which 10.000 for programmes to acquire digital skills and 9.350 for programmes to acquire other high-value added qualifications and competences). 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.

2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan of Lithuania is EUR 2 224 686 966.

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
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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
142	F.1.2. A fairer and more growth-friendly tax system. - 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	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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
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, 00

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 legislation on Emergency Medical Services 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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
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.
64	C.1.2 Ensuring the effectiveness of data management and open data	Milestone	Entry into force of legislation on efficient data processing
67	C.1.2 Ensuring the effectiveness of data management and open data	Target	Entry into operation of data exchange tool
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 teachers, deputies and managers	Milestone	Entry into force of the legislation laying down qualitative requirements for the preparation and implementation of National qualification development programmes for teachers

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
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
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 with a view to coming into effect not earlier than 2024
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
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
		Instalment Amount	EUR 322 803 539,00

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 a basic model of public health service delivery establishing equal conditions to receive necessary and high-quality services for all groups in society, especially vulnerable and socially excluded
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
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
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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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 Resolution of the Lithuanian Parliament 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
58	B.1.5 Towards a circular economy	Milestone	Entry into force Action Plan for the transition to Circular Economy
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
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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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 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 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
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
177	F.1.8. A single window to pay fines	Milestone	Entry into force of amendments to legal acts allowing the State Tax Inspectorate to administer majority of fines and economic sanctions

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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 of the unemployment social security system
		Instalment Amount	EUR 334 613 425,00

1.4. Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
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
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
76	C.1.4 Prerequisites for innovative technological solutions in business and daily life - C.1.4.2. Digitisation and accessibility of cultural resources	Milestone	Award of contracts for the digitisation of cultural resources
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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
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
154	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.5. Consolidation of the national promotional institutions	Milestone	Entry into force of the government resolutions eliminating four national development institutions and establishing one institution
159	F.1.4. Improving tax compliance - F.1.4.4. Financially literate future taxpayers	Target	Number of pupils from the first to twelfth grade who have an electronic pupil's card with an integrated payment function
160	F.1.4. Improving tax compliance - F.1.4.4. Sub-measure 4: Financially literate future taxpayers	Target	Number of schools (primary, secondary, progymnasiums, gymnasiums) with newly established or upgraded non-cash payment infrastructure
		Instalment Amount	EUR 149 591 884,00

1.5. Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
103	D.1.1.Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of higher education teachers 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 teachers qualified as an IT teacher and acquired master degree of 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
138	F.1.1. Efficient public sector - F.1.1.1 Establishment an advance system for human resources management in the public sector	Milestone	Entry into operation of a centralised management education system and its modules for improving competences of public sector managers
139	F.1.1. Efficient public sector - F.1.1.2 Establishment of a centralised mechanism for developing competences of public sector managers	Milestone	Entry into force of a framework for the development of strategic competences in the public sector
140	F.1.1. Efficient public sector - F.1.1.3. Establishment of a framework for the development of strategic competences in the public sector	Milestone	Entry into force of a framework for the development of strategic competences in the public sector
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, and entry into operation of an automated tool for medium term budgeting

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
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
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
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
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
		Instalment Amount	EUR 216 514 569,00

1.6. Sixth 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
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 health care facilities which include centres of expertise in the cluster of infectious diseases

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
34	B. 1.2 Moving without polluting the environment - B.1.2.2. Support for the purchase zero-emission public transport vehicles	Milestone	Entry into force of the inter-urban mobility system reform
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 capacity for the production of modular structures from organic materials
55	B.1.4 Increasing GHG absorption capacity	Target	Rewetted peatland area, ha
65	C.1.2 Ensuring the effectiveness of data management and open data	Target	Entry into operation of data management model
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	Entry into force of contracts for financial incentives for business creation and digital innovation
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
102	D.1.1.Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of teachers 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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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)
141	F.1.1. Efficient public sector - F.1.1.3 Establishment of a framework for the development of strategic competences in the public sector	Target	Public sector employees who have completed training on digital, financial-analytical and leadership skills
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
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
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
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
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
		Instalment Amount	EUR 165 338 398,00

1.7. Seventh 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
16	A.1.2. Reform of long-term care services A.1.2.2. Increase of human resources and infrastructure capacity for the provision	Target	Share of long-term care patients receiving out-patient long-term care services (%)
23	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	Creation of new RES electricity generation capacity (MW)
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	Creation of new (individual) storage capacity for electricity from renewable sources (MWh)
31	B. 1.2. Moving without polluting the environment - B.1.2.1. Support for the purchase of clean vehicles by the public sector and business	Target	Number of clean transport vehicles purchased and registered in Lithuania
35	B. 1.2 Moving without polluting the environment - B.1.2.2. Support for the purchase zero-emission public transport vehicles	Target	Delivery of electric public transport vehicles (buses)
38	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 and semi-public recharging points and very high power charging stations for freight and buses
40	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 in households, apartment yards, workplaces

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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	Ares of renovated multi-apartment buildings
62	C.1.1 Transformation of public information technology governance	Target	The State Information Technology Services Department provides IT services to all budget institutions on a consolidated basis
71	C.1.3 Customer-oriented services	Target	Entry into operation of solutions for digital public services to persons with disabilities
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
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 funded
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
		Instalment Amount	EUR 55 112 799,00

1.8. Eighth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
12	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.11. Digitalisation of the healthcare sector	Target	Share of the country's population provided with healthcare-related electronic services
13	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.11. Digitalisation of the healthcare sector	Target	Share of outpatient and inpatient personal health care institutions using e-health products
45	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)	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 increase local production of RES fuels (biomethane gas, second generation liquid biofuels for transport, and green hydrogen)	Target	Annual additional production of liquid second generation biofuels, ktoe
49	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	Target	Area of demonstration buildings renovated aiming to reduce on average at least of 30 % of primary energy consumption, as defined in Commission Recommendation (EU) 2019/786 on building renovation
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
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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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 projects for digitisation of 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
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
86	C.1.5 Step towards 5G - C.1.5.2. Further development of very high capacity networks	Target	Creation of gigabit speed infrastructure
87	C.1.5 Step towards 5G - C.1.5.2. Further development of very high capacity networks	Target	Creation of gigabit speed infrastructure
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
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
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
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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
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, e-receipts, international electronic consignment notes)
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
		Instalment Amount	EUR 118 098 856,00

1.9. Ninth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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.1.1.11. Digitalisation of the healthcare sector	Target	Share of healthcare professionals whose license is recorded and digitally monitored
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	Target	Share of long-term care patients receiving out-patient long-term care services (%)
24	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	Creation of new electricity generation capacity from renewable sources (MW)
26	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	Creation of new (individual) storage capacity for electricity from renewable sources (MWh)
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 business	Target	Number of clean transport vehicles purchased and registered in Lithuania
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 business	Target	Number of electric buses produced (assembled) in Lithuania
36	B. 1.2 Moving without polluting the environment - B.1.2.2. Support for the purchase zero-emission public transport vehicles	Target	Delivery of electric public transport vehicles (buses)

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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 a service of public and semi-public recharging points and very high power charging stations for freight and buses
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 in households, apartment yards, workplaces
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 compressed biogas and hydrogen stations
47	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)	Target	Total amount of "green hydrogen" produced
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
56	B.1.4 Increasing GHG absorption capacity	Target	Rewetted peatland area, ha
59	C.1.1 Transformation of public information technology governance	Milestone	All systems run by the State budget institutions migrated to new government cloud infrastructure
60	C.1.1 Transformation of public information technology governance	Milestone	Entry in operation of a national cybersecurity management system
61	C.1.1 Transformation of public information technology governance	Target	Cybersecurity training completed
63	C.1.1 Transformation of public information technology governance	Target	The State Information Technology Services Department provides IT services to all budget institutions on a consolidated basis
66	C.1.2 Ensuring the effectiveness of data management and open data	Target	Integration of information resources into the data lake

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
72	C.1.3 Customer-oriented services	Target	Satisfactory use of public services by persons with disabilities
73	C.1.3 Customer-oriented services	Target	Completed projects to digitise services and upgrade the level of maturity of the services provided
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 teachers, deputies and managers	Target	Number of teaching staff who have completed qualification development programmes
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 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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
			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 completed initial VET modules
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
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	Target	Number of 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	Target	Number of start-ups that received investment
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	Target	Projects and advisory services for potential applicants of Horizon Europe programme from higher education and research institutions and SMEs funded
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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
161	F.1.4. Improving tax compliance - F.1.4.4. Sub-measure 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 serviced 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
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 methodologies/recommendations to other state financial institutions
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 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
		Instalment Amount	EUR 212 577 942,00

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 departments of the Ministry of Finance and independent from the other departments of the Ministry, carries out audits according to the adopted audit strategy and prepares a summary of the audits to accompany each payment request. 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.

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 for monitoring progress on milestones and targets, for monitoring and, where appropriate, implementing control and audit activities, and for providing reporting and requests for payments. 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 (IS2021) which shall be set up and become fully operational by 30 June 2022. 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 IS2021 becomes 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) 2021/241:

- 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 IS2021 becomes operational, the data generated during the transitional period shall be transferred to IS2021.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*).

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.