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PROPOSAL

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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
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Subject:	Proposal for a COUNCIL REGULATION establishing the nuclear decommissioning assistance programme of the Ignalina nuclear power plant in Lithuania for the period 2028-2034, and repealing Regulation (EU) 2021/101

Delegations will find attached document COM(2025) 476 final.

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2025/0268 (NLE)

Proposal for a

COUNCIL REGULATION

establishing the nuclear decommissioning assistance programme of the Ignalina nuclear power plant in Lithuania for the period 2028-2034, and repealing Regulation (EU) 2021/101

{SWD(2025) 255 final} - {SWD(2025) 256 final}

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

The Ignalina nuclear power plant, located near the town of Visaginas, consists of two high power channel type reactors (RBMK-1500 reactors) – the same type as in Chernobyl. The decommissioning of this plant will help increase nuclear safety in the region and in the EU as a whole.

To that end, the general objective of the Ignalina programme (the 'programme') is to assist Lithuania in managing the safety challenges associated with the decommissioning of the Ignalina nuclear power plant. The programme also has considerable potential to create knowledge and support EU Member States and, when relevant, third countries, with their own decommissioning activities, in particular those involving graphite-moderated nuclear reactors.

The programme has been conducted through several financial programming periods since the early 2000s, and according to the ongoing revision of the decommissioning plan, the activities should end in 2049. The decommissioning of these reactors is a first-of-a-kind activity entailing technological challenges such as the dismantling of graphite cores and the subsequent management of substantial amounts of irradiated graphite.

The programme is about to meet several key milestones, with the help of funding under the 2021-2027 multiannual financial framework. These include: (i) the completion of dismantling of the top and bottom parts of the reactor core at Unit 1; (ii) the kick-off of the contract for dismantling central parts of reactor cores; and (iii) the kick-off of the contract for the design and construction of the graphite interim storage facility. However, a substantial amount of additional funding will be needed to address the main remaining radiological safety issues related to the decommissioning of the Ignalina nuclear power plant.

The programme originated during the negotiations for the accession of Lithuania to the European Union. Lithuania's commitment to close and subsequently decommission the two Soviet-designed nuclear reactors by a commonly agreed date is enshrined in the Lithuania's Accession Treaty[1]. As an act of solidarity and acknowledging the long-term nature of the decommissioning of the Ignalina nuclear power plant and the exceptional financial burden related to it, the European Union committed itself, through Protocol No 4 of Lithuania's Accession Treaty[2], to provide adequate financial assistance, based on actual payment needs and absorption capacity, for the decommissioning of Ignalina nuclear power plant.

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1 OJ L 236, 23.9.2003, p. 33 and p. 944.

2 Article 3.1 'Recognising that the decommissioning of the Ignalina Nuclear Power Plant is of a long-term nature and represents for Lithuania an exceptional financial burden not commensurate with its size and economic strength, the Union shall, in solidarity with Lithuania, provide adequate additional Community assistance to the decommissioning effort beyond 2006.' Article 3.2 'The Ignalina programme will be, for this purpose, seamlessly continued and extended beyond 2006. Implementing provisions for the extended Ignalina programme shall be decided […] and enter into force, at the latest, by the date of expiry of the current Financial Perspective. […]' Article 3.4 'For the period of the next Financial Perspectives, the overall average appropriations under the extended Ignalina programme shall be appropriate. Programming of these resources will be based on actual payment needs and absorption capacity.' (2003 Act of accession, Protocol No 4 on the Ignalina nuclear power plant in Lithuania (OJ L 236, 23.9.2003, p. 944)).

Lithuania has fulfilled its Accession Treaty commitment to close its reactors in a timely manner[3]. Based on the provisions of Protocol No 4 of the Ignalina nuclear power plant in Lithuania's Accession Treaty, the Council of the European Union has adopted successive Regulations extending beyond 2006[4,5] for the decommissioning. In addition to EU financial support, at its inception the Ignalina programme benefited from the support of international donors (EU Member States, Norway, and Switzerland), which contributed to the Ignalina International Decommissioning Support Fund managed by the European Bank for Reconstruction and Development.

- **Consistency with existing policy provisions in the policy area**

The programme's aim has been finetuned over the years to better address the needs and ensure the safe decommissioning of the facility. Originally and until 2013, the EU assistance was designed to support Lithuania both to shut down and decommission the concerned reactors, and to address the consequences of early closure of the nuclear power plant. However, in 2014 the programme's scope was narrowed to cover decommissioning activities alone, i.e. safety-related measures. For the next stage it is recommended that the programme also focuses on decommissioning activities that involve radiological safety challenges.

The management of spent fuel after its safe interim storage (which was delivered by the programme) and the disposal of spent fuel and radioactive waste in a deep geological repository do not fall under the scope of the programme and remain the responsibility of the Member State as per the relevant Council Directive 2011/70/Euratom on the responsible and safe management of spent fuel and radioactive waste.

As for the current MFF, the main general objective will be complemented by the aim to disseminate knowledge (generated by the programme) on the decommissioning process to all EU Member States and, when relevant, third countries, thus enhancing the EU added value of the programme.

- **Consistency with other Union policies**

The EU budget should ensure a safe and secure European Union, with the highest level of nuclear safety, and where knowledge, experiences, and skills developed during decommissioning activities are shared, delivering explicit knowledge products on decommissioning and waste management governance issues, managerial best practices, and technological challenges to all EU Member States and, when relevant, third countries managing decommissioning programmes. The Ignalina nuclear decommissioning assistance programme has and will continue to contribute to all these objectives. The main achievement of the Ignalina programme is the progressive decrease of the level of radiological hazard for workers, the public, and the environment in Lithuania, but also in the EU as a whole.

The programme fits into the EU nuclear safety regulatory framework. Particularly relevant for the programme are: (i) Council Directive 2011/70/Euratom establishing a Community

[3] Ignalina nuclear power plant Unit 1 was shut down in 2004 and Unit 2 was shut down in 2009.

[4] Council Regulation (EC) No 1990/2006 of 21 December 2006 on the implementation of Protocol No 4 on the Ignalina nuclear power plant in Lithuania to the Act of accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia "Ignalina programme" (OJ L 411, 30.12.2006, p.10).

[5] Council Regulation 1369/2013 and Council Regulation (EU) 2021/101 on Union support for the nuclear decommissioning assistance programme in Lithuania (OJ L 346, 20.12.2013, p.7).

framework for the responsible and safe management of spent fuel and radioactive waste; (ii) Council Directive 2009/71/Euratom and its amendment Council Directive 2014/87/Euratom establishing a Community framework for the nuclear safety of nuclear installations; and (iii) Council Directive 2013/59/Euratom laying down basic safety standards for protection against the dangers arising from exposure to ionising radiation. The programme's coherence, consistency and synergies with other Union policies and programmes, in particular with the Instrument for Nuclear Safety Cooperation and Decommissioning [XXX], will be ensured.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

• Legal basis

The legal basis for the programme is established in Protocol No 4 of 2003 the Accession Treaty which states that the EU will, in solidarity with Lithuania, provide adequate additional Community assistance to the decommissioning effort beyond 2006.

This legal basis was confirmed by the legal service of the Council of the European Union in the process of adopting Council Regulation 1369/2013 and Council Regulation (EU) 2021/101.

• Subsidiarity (for non-exclusive competence)

The Ignalina programme stems from Lithuania's Accession Treaty and is a commitment from the European Union to Lithuania. The programme falls within the scope of the Lithuanian National Programme under Council Directive 2011/70/Euratom.

The EU added value of the programme has, since the start, been defined in terms of nuclear safety and financial mitigation. An absence of EU co-financing would likely slow down the decommissioning process, and result in the de-prioritisation of the programme in favour of other national programmes and the loss of EU leverage on the safety objectives, which could in turn undermine the safety of workers, the general public, and the environment. The programme at its current stage of development still provides value in this respect, given the remaining radiological safety challenges. However, its contribution naturally declines as the decommissioning progresses.

The programme can also provide EU added value by increasing the focus on knowledge sharing and helping Member States, and possibly third countries, faced with similar challenges with their decommissioning plans[6]. Indeed, the programme's contribution to securing the dismantling of the Ignalina reactors will generate highly relevant experience and know-how that can be of benefit to other decommissioning projects and increase safety levels within and outside the EU.

• Proportionality

Under the next multiannual financial framework (2028-2034), the programme will focus on the radiological safety challenges related to the decommissioning of the Ignalina nuclear power plant where the greatest EU added value can be achieved (i.e. progressive decrease of the level of radiological hazard for workers, the public, and the environment in Lithuania but also in the EU as a whole).

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[6] This programme is currently among the most advanced in handling the decommissioning of graphite core reactors.

- **Choice of the instrument**

According to the *ex-ante* evaluation, the proposal's objective would be best achieved by means of a Regulation, taking the form of the existing legislative instrument. The Commission therefore proposes to continue to implement the programme via indirect management through the pillar-assessed entrusted entities.

In addition, according to the programme's interim evaluation, the current set-up (i.e. the Ignalina programme being a dedicated spending programme) ensures an effective and efficient implementation of the programme, with the success factors being a clear definition of roles and responsibilities, and a strengthened monitoring framework.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- **Ex-post evaluations/fitness checks of existing legislation**

According to its interim evaluation, the current programme is coherent with those EU policies aimed at ensuring the highest level of nuclear safety. The EU support ensures that the immediate dismantling strategy in Lithuania proceeds steadily and prevents the bulk of the burden being passed on to future generations. At the same time, for historical reasons, it partially derogates from the rule that the Member State concerned must bear the ultimate responsibility for providing adequate financial resources for nuclear decommissioning and radioactive waste management.

Lithuania has progressed effectively and efficiently in the decommissioning of its reactors in line with the baseline agreed in 2020 (i.e. the decommissioning plan). However, the programme is experiencing some delays because of challenges and setbacks arising from its complexity. That said, the management system has proven itself able to cope with such challenges.

The evaluation also found that, thanks to EU funding under the current multiannual financial framework, safety levels at the site are set to improve significantly. In Lithuania, the main onsite developments include steady progress in: (i) the treatment of decommissioning and legacy wastes; (ii) the dismantling of systems and components in the upper and lower part of the reactor core (called zones R1 and R2, respectively), as well as tubes in the graphite channels; and (iii) preparations for dismantling the irradiated graphite from the reactors' core, which is a first-of-a-kind project of an unprecedented scale.

The evaluation also concluded that: (i) targeted measures are needed to optimise the staffing plan at the Ignalina nuclear power plant, and specific focus should be placed on a skilled workforce in critical areas like procurements; (ii) setting a national contribution level will help to increase accountability and cost-saving decisions by the beneficiary; (iii) although necessary, a specific national contribution level is not sufficient to incentivise the timely and efficient decommissioning of the nuclear power plant.

Given these conclusions, the proposed legal basis for the next multiannual financial framework (2028-2034) will maintain the co-financing rate laid down in the current legal basis and will introduce an objective to optimise the organisation and staffing of the Ignalina nuclear power plant.

According to the interim evaluation the governance structure has ensured an effective and efficient implementation of the programme. The main success factors were a clear definition

of roles and responsibilities, and a strengthened monitoring framework. The analysis has also identified the following areas for further improvement:

(i) deeper involvement of the Member State for increased ownership together with stronger accountability of the decommissioning operator (final beneficiary);

(ii) streamlining of procedures to enhance the timeliness and effectiveness of the management cycle;

(iii) better alignment with the performance of other decommissioning programmes.

Since the start of the programme, EU financial assistance has been implemented through indirect management[7]. The Commission proposes to continue entrusting the implementation of the programme's budget to the current pillar-assessed entrusted entities.

- **Stakeholder consultations**

The proposals for EU programmes under the 2028-2034 multiannual financial framework were preceded by seven public consultations, including on EU funding for the single market, and cooperation between national authorities, EU funding for competitiveness, and implementing EU funding with Member States and regions. The consultations targeted a wide range of stakeholders, including the general public, businesses, SMEs, public authorities, recipients of EU funding, civil society organisations, academia and international stakeholders.

Consultation participants agreed on the need for streamlined investments in competitiveness and other EU priorities complemented by investments in specific projects in EU regions that can support framework conditions, including for sustainable growth. For example, certain stakeholders stressed the need for support to help regions to bridge the clean transition, while others highlighted the need to boost investments in disadvantaged, remote and depopulated areas, or areas affected by structural change.

- **Collection and use of expertise**

Documents used as input for preparing the programme under the next multiannual financial framework include the reports from the Commission to the European Parliament and Council on the evaluation and implementation of the EU nuclear decommissioning assistance programmes in Bulgaria, Slovakia and Lithuania, and on the JRC decommissioning and waste management programme.

- **Impact assessment**

In line with the EU Financial Regulation 2024/2509[8] and the Commission's Better regulation guidelines[9], programmes that provide continuity in terms of content and structure, or have a relatively small budget, do not require an impact assessment. For these programmes, an *ex-ante* evaluation in the form of a staff working document will suffice. To that end, the Staff Working Document accompanying this proposal fulfils the Commission's Better regulation requirements and provides the necessary analysis for the preparation of the proposal.

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7 Article 60, Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union.

8 Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast), OJ L, 2024/2509, 26.9.2024.

9 Better regulation guidelines, Commission staff working document, SWD(2021)305 final.

The progress achieved so far in Lithuania has been significant. It is important that the programme continue to be prioritised for further EU support in the next multiannual financial framework (2028-2034) as it has the potential to deliver notable EU added value both in terms of safety and knowledge gain. Keeping the Ignalina programme as a dedicated spending programme responds more effectively to the needs of:

- EU leveraging on the safety objectives;
- maximising knowledge gain for the decommissioning of nuclear reactors across the EU and beyond.

- **Regulatory fitness and simplification**

The programme is currently implemented through indirect management, using pillar-assessed implementing bodies. According to the programme's interim evaluation, the current set-up has been proven to ensure the effective and efficient implementation of the programme and will therefore be continued under the next multiannual financial framework, with some simplifications drawing on lessons learned from the implementation to date.

The programme will continue to make use of the multiannual programming provided for under the Financial Regulation. The multiannual detailed decommissioning plan will be used as a baseline for programming and monitoring, which will enhance the efficiency and timeliness of the programming cycle. This plan may be revised periodically as required by the Lithuanian legislation and depending on the progress achieved. Moreover, annual reporting will be simplified, in line with the common performance framework for the post-2027 budget[10].

Possible synergies and complementarities between programmes under the multiannual financial framework will also be exploited wherever possible.

- **Fundamental rights**

The programme has no impact on fundamental rights.

4. BUDGETARY IMPLICATIONS

The proposed budget allocation for 2028-2034 is set at EUR 678 000 000 in current prices. It is based on the expected yearly disbursements provided for in the decommissioning plan, taking into account the proposed thresholds for EU co-financing. As the baseline sets out a nearly linear progress curve, continuous yearly commitment plans and payment plans are envisaged, as presented in the Legislative Financial Digital Statement.

Actions co-financed under the proposed financial programme are based on the detailed decommissioning plan established under Council Regulation 1369/2013. This plan sets out the scope of the programme, the decommissioning end-state and end-date. It covers the decommissioning activities, their associated schedule, costs and required human resources. The plan was updated in 2020, and a new revision is scheduled for 2027 in line with the Lithuanian legislation.

[10] Proposal for a Regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities, COM(2025)545 final.

The human and administrative resources required for the programme management remain unchanged from the predecessor programme.

5. OTHER ELEMENTS

• Implementation plans and monitoring, evaluation and reporting arrangements

This initiative will be monitored through the common performance framework for the post-2027 budget. According to this framework, an implementation report should be submitted during the implementation phase of the programme. In addition, a retrospective evaluation is to be carried out in accordance with Article 34(3) of Regulation (EU, Euratom) 2024/2509. This evaluation should be conducted in line with the Commission's Better Regulation Guidelines and be based on indicators relevant to the objectives of the programme.

In 2014, the Commission modified the governance of the programme for the 2014-2020 multiannual financial framework in order to set out clearer roles and responsibilities, and introduce more comprehensive planning, monitoring and reporting requirements for the beneficiaries. In line with this revised governance approach, Lithuania appointed a Programme Coordinator (deputy minister or state secretary) to be responsible for the programming, coordination and monitoring of the decommissioning programme at national level. A committee with monitoring and reporting functions has also been put in place, co-chaired by a Commission representative and the Programme Coordinator.

Moreover, a specific committee has been set up for the governance of the reactor cores dismantling (project R3D), given the relevance of the activity both in terms of cost and schedule. Given the considerable length of the decommissioning process, multiannual work programmes and financing decisions will be adopted, as envisaged in the Financial Regulation.

The Commission plans to continue entrusting the implementation of the programmes' budget to the current pillar-assessed entrusted entities (indirect management) i.e. to the Lithuanian national agency, Central Project Management Agency (CPMA), and the European Bank for Reconstruction and Development (EBRD). In addition, the relevant Commission departments will continue to closely follow up on project implementation through desk and on-the-spot reviews carried out every six months, and to supplement the regular programming, monitoring and control cycle with thematic verifications based on a risk review.

• Detailed explanation of the specific provisions of the proposal

Article 3 of the proposed basic act sets out the objectives of the programme for the 2028-2034 multiannual financial framework. These reflect the two key aspects of the EU added value of the programme, namely enhanced nuclear safety and increased knowledge for EU Member States on the nuclear decommissioning process.

Taken together, Articles 3, 8 and 9 and the Annex to the proposal set out a framework to ensure that the relevant EU funding will be focused on actions that truly deliver the programme's objective. These articles and the Annex also clarify the level of shared effort between the EU and Lithuania in decommissioning of the Ignalina nuclear power plant.

The provision on co-financing and the cost estimates of the detailed decommissioning plan reflect the EU's commitment to Lithuania as set out in the Accession Treaty.

Article 10 provides for the use of multiannual work programmes to reflect the length of decommissioning programmes. It sets out the process for revising the scope of the multiannual work programme and provides the Commission with adequate tools to introduce corrective measures if necessary.

The Annex provides a detailed description of the programme's specific objectives, namely, to maintain EU funding for essential functions, such as safety, while using co-financing schemes to align the interests of local stakeholders with those of the EU.

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establishing the nuclear decommissioning assistance programme of the Ignalina nuclear power plant in Lithuania for the period 2028-2034, and repealing Regulation (EU) 2021/101

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the 2003 Act of Accession, and in particular Article 3(2) of Protocol No 4 attached thereto,

Having regard to the proposal from the European Commission,

Whereas:

(1) In accordance with Protocol No 4 on the Ignalina nuclear power plant attached to the 2003 Act of Accession[1], Lithuania committed itself to the closure of Unit 1 and Unit 2 of the Ignalina nuclear power plant by 31 December 2004 and 31 December 2009 respectively, and to the subsequent decommissioning of those units.

(2) In accordance with its obligations under the Act of Accession and with Union assistance, Lithuania shut down the two units within the respective deadlines and made significant progress towards their decommissioning. Further work is necessary in order to continue the decrease of the level of radiological hazard. Based on the available estimates, additional financial resources are required for this purpose beyond 2027.

(3) The decommissioning of the nuclear power plant covered by this Regulation is to be carried out in accordance with Union legislation on nuclear safety, namely Council Directive 2009/71/Euratom[2], and waste management, namely Council Directive 2011/70/Euratom[3]. Pursuant to this legislation, the ultimate responsibility for nuclear safety and for the safety of spent fuel and radioactive waste management remains with Lithuania.

(4) Recognising that the early shutdown and consequent decommissioning of the Ignalina nuclear power plant with two 1 500 MW RBMK-type reactor units inherited from the Soviet Union was of an unprecedented nature and represented for Lithuania an exceptional financial burden not commensurate with the size and economic strength of the country, Protocol No 4 to the 2003 Act of Accession stated that the Union assistance under the nuclear decommissioning assistance programme of the Ignalina

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1 OJ L 236, 23.9.2003, p. 944, ELI: http://data.europa.eu/eli/treaty/acc_2003/act_1/pro_4/sign.

2 Council Directive 2009/71/Euratom of 25 June 2009 establishing a Community framework for the nuclear safety of nuclear installations (OJ L 172, 2.7.2009, p. 18, ELI: http://data.europa.eu/eli/dir/2009/71/oj).

3 Council Directive 2011/70/Euratom of 19 July 2011 establishing a Community framework for the responsible and safe management of spent fuel and radioactive waste (OJ L 199, 2.8.2011, p. 48, ELI: http://data.europa.eu/eli/dir/2011/70/oj).

nuclear power plant in Lithuania (the 'Programme') is to be seamlessly continued and extended beyond 2006, for the period of the next Financial Perspectives.

(5) This Regulation lays down an indicative financial envelope for the Programme.

(6) In implementing the Programme, consistency, coherence and synergies with relevant Union policies and programmes, in particular with the Instrument for Nuclear Safety Cooperation and Decommissioning established by Council Regulation [XXX][4], should be ensured.

(7) In a rapidly changing economic, social and geopolitical environment, recent experience has shown the need for a more flexible multiannual financial framework and Union spending programmes. To that effect, and in line with the objectives of the Programme, the funding should duly consider the evolving policy needs and Union priorities as identified in relevant documents published by the Commission, in European Parliament resolutions, and Council conclusions, while ensuring sufficient predictability for the budget implementation.

(8) Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council[5] applies to the Programme. It lays down the rules on the establishment and the implementation of the general budget of the Union, including the rules on grants, prizes, non-financial donations, procurement, indirect management, financial assistance, financial instruments and budgetary guarantees.

(9) In accordance with Regulation (EU, Euratom) 2024/2509, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council[6], Council Regulation (EC, Euratom) No 2988/95[7], Council Regulation (Euratom, EC) No 2185/96[8], and Council Regulation (EU) 2017/1939[9], the financial interests of the Union are to be protected through proportionate measures, including the prevention, detection, correction and investigation of irregularities and fraud, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, the imposition of administrative sanctions. In particular, in accordance with Regulations (EU, Euratom) No 883/2013 and (Euratom, EC) No 2185/96, the European Anti-Fraud Office (OLAF) may carry out investigations, including on-the-spot checks and inspections,

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4 COUNCIL REGULATION (EU) …/… establishing the Instrument for Nuclear Safety Cooperation and Decommissioning for the period 2028-2034 and repealing Regulations (Euratom) 2021/100 and (Euratom) 2021/948 (OJ, …, … ELI: …).

5 Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

6 Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/883/oj).

7 Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.95, p. 1, ELI: http://data.europa.eu/eli/reg/1995/2988/oj).

8 Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292,15.11.96, p. 2, ELI: http://data.europa.eu/eli/reg/1996/2185/oj).

9 Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1, ELI: http://data.europa.eu/eli/reg/2017/1939/oj).

with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union. In accordance with Regulation (EU) 2017/1939, the European Public Prosecutor's Office (EPPO) may investigate and prosecute fraud and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council[10]. In accordance with Regulation (EU, Euratom) 2024/2509, any person or entity receiving Union funds is to fully cooperate in the protection of the Union's financial interests, to grant the necessary rights and access to the Commission, OLAF, EPPO, and the European Court of Auditors and to ensure that any third parties involved in the implementation of Union funds grant equivalent rights.

(10) The Programme is to be implemented in accordance with Regulation (EU) [XXX] of the European Parliament and of the Council[11] [Performance Regulation] which establishes the rules for the expenditure tracking and the performance framework for the budget, including rules for ensuring a uniform application of the principles of 'do no significant harm' and gender equality referred to in Article 33(2), points (d) and (f), of Regulation (EU, Euratom) 2024/2509 respectively, rules for monitoring and reporting on the performance of Union programmes and activities, rules for establishing a Union funding portal, rules for the evaluation of the programmes, as well as other horizontal provisions applicable to all Union programmes such as those on information, communication and visibility.

(11) This Regulation does not prejudge the outcome of any future State aid procedures that may be undertaken in accordance with Articles 107 and 108 of the Treaty on the Functioning of the European Union (TFEU).

(12) The financing pursuant to this Regulation should concentrate on activities implementing the safety objectives of the decommissioning.

(13) The Programme should involve the creation of knowledge and the sharing of experience. Knowledge and experience gained and lessons learnt under the Programme with regard to the nuclear decommissioning process and waste management should be disseminated across the Union and beyond, in coordination and synergy with the Commission's nuclear installations at the Joint Research Centre (JRC) sites, as such measures bring the greatest Union added value and contribute to the safety of the workers and the general public as well as protection of the environment. The scope, procedure and economic aspects of cooperation should be detailed in multiannual work programmes and could also be subject to agreements between the Member States or between the Member States and the Commission.

(14) The JRC should facilitate the dissemination of knowledge on nuclear decommissioning among different Union stakeholders in a coordinated way, for example by carrying out market analysis, reviews and assessments of knowledge needs in the Union and, where relevant, third countries, identifying potential directions for cooperation, interested stakeholders and spheres in which knowledge created in the implementation of the Programme would bring the greatest added value, and developing formats for knowledge sharing. The dissemination of knowledge created

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[10] Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29, http://data.europa.eu/eli/dir/2017/1371/oj).

[11] OJ L.., p.

should be financed by the JRC. Any Member State should be able to initiate the development of ties and exchanges for knowledge dissemination. Where relevant, such exchanges could involve third countries, in consistency and complementarity with actions carried out under Regulation [XXX] of the European Parliament and of the Council[12] [Global Europe] and Council Regulation [XXX][13] [INSC-D].

(15) The decommissioning of the Ignalina nuclear power plant should be carried out with recourse to the best available technical expertise, and with due regard to the nature and technological specifications of the installations to be decommissioned, in order to ensure safety and the highest possible efficiency, taking into account international best practices.

(16) Increased efficiency of the Programme implementation should be achieved via a proportionate reduction of the workforce operating on decommissioning activities at the Ignalina nuclear power plant. In view of the dismantling activities to be performed during 2028-2034 and considering the choice of the Ignalina nuclear power plant to outsource the full dismantling of reactor shaft central zones, the reduction of the workforce involved in the decommissioning activities should be at least one third compared to the number of full-time equivalent (FTE) at the end of 2024.

(17) An effective monitoring and control of the evolution of the decommissioning process should be ensured by Lithuania and the Commission in order to ensure the highest Union added value of the funding allocated under this Regulation, although the ultimate responsibility for the decommissioning remains with Lithuania. The monitoring and control include effective measurement of progress, and the enacting of corrective measures where necessary. To that end, as part of work programmes adopted in accordance with Article 9 of Council Regulation (EU) 2021/101[14], a committee with monitoring and information functions has been established and co-chaired by a representative of the Commission and of Lithuania.

(18) It should be possible to review the amount of the appropriations allocated to the Programme as well as the programming period based on the results of an implementation report.

(19) Activities co-financed under this Regulation should be identified within the boundaries laid down by the decommissioning plan submitted by Lithuania under Regulation (Euratom) 1369/2013[15], and its subsequent revisions. The decommissioning plan defines the scope of the Programme, the decommissioning end-state and end-date; it covers the decommissioning activities, their associated schedule, costs and required human resources. Where relevant, in accordance with the provisions of Lithuanian law or within a shorter time frame, in case of any significant event that has an impact on the content of that plan, Lithuania should submit an updated decommissioning plan to the Commission for its consideration in preparing the multiannual work programmes.

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12 OJ L.., p.

13 OJ L.., p.

14 Council Regulation (EU) 2021/101 of 25 January 2021 establishing the nuclear decommissioning assistance programme of the Ignalina nuclear power plant in Lithuania and repealing Regulation (EU) No 1369/2013 (OJ L 34, 1.2.2021, p. 6, ELI: http://data.europa.eu/eli/reg/2021/101/oj).

15 Council Regulation 1369/2013 and Council Regulation (EU) 2021/101 on Union support for the nuclear decommissioning assistance programme in Lithuania (OJ L 346, 20.12.2013, p. 7, ELI: http://data.europa.eu/eli/reg/2013/1369/oj).

(20) Activities under the Programme should be conducted with a joint financial effort by the Union and Lithuania. A maximum Union co-financing threshold has been established in line with the co-financing practice established under the predecessor programmes. Taking into account the practice of comparable Union programmes and the strengthened Lithuanian economy, from the inception of the Programme until the end of the implementation of the activities financed under this Regulation, the Union co-financing rate should be no higher than 86% of eligible costs. The remaining co-financing should be provided by Lithuania and sources other than the Union budget, such as international financial institutions and other donors.

(21) Due account was taken of the Court of Auditors' Special Report No 22/2016[16], its recommendations, and the reply from the Commission.

(22) The Programme falls within the scope of the Lithuanian National Programme under Directive 2011/70/Euratom.

(23) In order to ensure uniform conditions for the implementation of the objectives of the Programme, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[17].

(24) The methods of implementation and the forms of Union funding laid down in this Regulation should be chosen on the basis of their ability to achieve the specific objectives of the actions and to deliver results, taking into account, in particular, the costs of controls, the administrative burden, and the expected risk of non-compliance. That should include consideration of the use of lump sums, flat rates and unit costs, as well as financing not linked to costs as referred to in Article 125(1), point (a), of Regulation (EU, Euratom) 2024/2509.

(25) The Programme replaces the programme established by Regulation (EU) 2021/101 for the period from 1 January 2021 to 31 December 2027. That Regulation should therefore be repealed,

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation establishes the nuclear decommissioning assistance programme of the Ignalina nuclear power plant in Lithuania ('the Programme') and lays down the objectives of the Programme, its budget for the period from 1 January 2028 to 31 December 2034, the forms of Union funding and the rules for providing such funding.

Article 2

Definitions

16 Special Report No 22/2016 – 'EU nuclear decommissioning assistance programmes in Lithuania, Bulgaria and Slovakia: some progress made since 2011, but critical challenges ahead', European Court of Auditors.

17 Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: http://data.europa.eu/eli/reg/2011/182/oj).

For the purposes of this Regulation, the following definitions apply:

(1) 'decommissioning' means administrative and technical measures which allow the removal of some or all of the regulatory controls from a nuclear facility and which aim at ensuring the long-term protection of the public and the environment, including the reduction of the levels of residual radionuclides in the materials and on the site of the facility;

(2) 'decommissioning plan' means a document containing detailed information on the proposed decommissioning and covering the selected decommissioning strategy; the schedule, type and sequence of decommissioning activities; the waste management strategy applied, including clearance; the proposed end state; the storage and disposal of the waste from decommissioning; the timeframe for decommissioning; the cost estimates for the completion of decommissioning; and the objectives, expected results, milestones, target dates, as well as the corresponding key decommissioning indicators, including earned value based indicators. The plan is prepared by the nuclear facility license holder and is reflected in the multiannual work programmes of the Programme.

Article 3

Programme objectives

1. The Programme has the following general objectives:

   (a) to assist Lithuania in implementing the decommissioning of the Ignalina nuclear power plant, with specific emphasis on managing the radiological safety challenges and optimising the efficiency of the programme implementation via a proportionate reduction of workforce;

   (b) to create knowledge on the nuclear decommissioning process and the management of radioactive waste resulting from the decommissioning activities, delivering explicit knowledge products on decommissioning and waste management governance issues, managerial best practices, and technological challenges.

   The knowledge referred to in point (b) of the first subparagraph shall be disseminated at Union level, and beyond, in all relevant areas, developing potential Union synergies, under programme Instrument for Nuclear Safety Cooperation and Decommissioning (INSC-D), as set out in Article [X] of Regulation (Euratom) [XXX].

2. The Joint Research Centre shall coordinate the structuring and dissemination of knowledge, referred to in paragraph 1, first subparagraph, point (b), to Member States and, when relevant, third countries. Those activities shall be financed under the INSC-D programme and funded by the Union at 100% of eligible costs.

3. The specific objective of the Programme shall be to carry out the engineering, dismantling and decontamination of the Ignalina equipment and reactor shafts in accordance with the decommissioning plan, including the management of radioactive waste resulting from the decommissioning activities, and to continue with the safe management of the decommissioning and legacy waste.

4. The detailed description of the specific objective referred to in paragraph 3 of this Article is set out in the Annex. The Commission may amend, by means of

implementing acts, the Annex. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 11(2).

Article 4

Budget

1. The indicative financial envelope for the implementation of the Programme for the period from 1 January 2028 to 31 December 2034 is set at EUR 678 000 000 in current prices.

2. Budgetary commitments for actions extending over more than one financial year may be broken down over several years into annual instalments.

3. Appropriations may be entered in the Union budget beyond 2034 to cover the expenses necessary and to enable the management of action not completed by the end of the Programme.

4. The financial envelope referred to in paragraph 1 of this Article and the amounts of additional resources referred to in Article 5 may also be used for technical and administrative assistance for the implementation of the Programme, such as preparatory, monitoring, control, audit and evaluation activities, corporate information technology systems and platforms, information communication and visibility activities, including corporate communication on the political priorities of the Union, and all other technical and administrative assistance or staff-related expenses incurred by the Commission for the management of the Programme.

Article 5

Additional resources

1. Member States, Union institutions, bodies and agencies, third countries, international organisations, international financial institutions, or other third parties, may make additional financial or non-financial contributions to the Programme. Additional financial contributions shall constitute external assigned revenue within the meaning of Article 21(2), points (a), (d), or (e), or Article 21(5) of Regulation (EU, Euratom) 2024/2509.

2. Resources allocated to Member States under shared management may, at their request, be made available to the Programme. The Commission shall implement those resources directly or indirectly in accordance with Article 62(1), point (a) or (c), of Regulation (EU, Euratom) 2024/2509. Such resources shall be additional to the amount referred to in Article 4(1) of this Regulation. Such resources shall be used for the benefit of the Member State concerned. Where the Commission has not entered into a legal commitment under direct or indirect management for additional amounts thus made available to the Programme, the corresponding uncommitted amounts may, at the request of the Member State concerned, be transferred back to one or more respective source programmes or their successors.

Article 6

Alternative, combined and cumulative funding

1. The Programme shall be implemented in synergy with other Union programmes. An action that has received a Union contribution from another programme may also

receive a contribution under the Programme. The rules of the relevant Union programme shall apply to the corresponding contribution or a single set of rules may be applied to all contributions and a single legal commitment may be concluded. If the Union contribution is based on eligible costs, the cumulative support from the Union budget shall not exceed the total eligible costs of the action and may be calculated on a pro-rata basis in accordance with the documents setting out the conditions for support.

2. Award procedures under the Programme may be jointly conducted under direct or indirect management by Member States, Union institutions, bodies and agencies, third countries, international organisations, international financial institutions, or other third parties ('partners to the joint award procedure'), provided the protection of the financial interests of the Union is ensured. Such procedures shall be subject to a single set of rules and lead to the conclusion of single legal commitments. For that purpose, the partners to the joint award procedure may make resources available to the Programme in accordance with Article 5 of this Regulation, or the partners may be entrusted with the implementation of the award procedure, where applicable in accordance with Article 62(1), point (c), of Regulation (EU, Euratom) 2024/2509. In joint award procedures, representatives of the partners to the joint award procedure may also be members of the evaluation committee referred to in Article 153(3) of Regulation (EU, Euratom) 2024/2509.

Article 7

Implementation and forms of Union funding

1. The Programme shall be implemented in accordance with Regulation (EU, Euratom) 2024/2509, under direct management or under indirect management with entities referred to in Article 62(1), point (c) of that Regulation.

2. Union funding under the Programme may be provided in any form in accordance with Regulation (EU, Euratom) 2024/2509, in particular, prizes, procurement and non-financial donations.

Article 8

Eligibility

1. Only activities implementing the objectives set out in Article 3 shall be eligible for Union funding.

2. The work programmes referred to in Article 110 of Regulation (EU, Euratom) 2024/2509 may further specify the eligibility criteria set out in this Regulation or set additional eligibility criteria for specific actions.

Article 9

Co-financing rates

The overall maximum Union co-financing rate applicable under the Programme shall be no higher than 86%. The remaining financing shall be provided by Lithuania and additional sources other than the Union budget.

Article 10

Work programme

1. The Programme shall be implemented by work programmes referred to in Article 110 of Regulation (EU, Euratom) 2024/2509.
2. The work programmes shall reflect the applicable decommissioning plan that is to serve as the baseline for the programme monitoring and evaluation.

Article 11

Committee

1. The Commission shall be assisted by a committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.
2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.
3. Where the opinion of the committee is to be obtained by written procedure, that procedure shall be terminated without result when, within the time limit for delivery of the opinion, the chair of the committee so decides or a simple majority of committee members so requests.

Article 12

Repeal

Regulation (EU) 2021/101 is repealed with effect from 1 January 2028.

Article 13

Transitional provisions

1. This Regulation shall not affect the continuation or modification of actions initiated under Regulation (EU) 2021/101, to which that Regulation shall continue to apply until their closure.
2. The financial envelope for the Programme may also cover technical and administrative assistance expenses necessary to ensure the transition between the Programme and the measures adopted under Regulation (EU) 2021/101.

Article 14

Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2028.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Council
The President

LEGISLATIVE FINANCIAL AND DIGITAL STATEMENT

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1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

1.1. Title of the proposal/initiative

Council Regulation establishing the nuclear decommissioning assistance programme of the Ignalina nuclear power plant in Lithuania for the period 2028-2034, and repealing Regulation (EU) 2021/101

1.2. Policy area(s) concerned

Nuclear Safety

1.3. Objective(s)

1.3.1. General objective(s)

The general objective of the programme is to assist Lithuania in implementing the decommissioning of the Ignalina nuclear power plant, with specific emphasis on managing the radiological safety challenges and optimising the efficiency of the programme implementation via a proportionate reduction of workforce.

The programme shall create knowledge on the nuclear decommissioning process and the management of radioactive waste resulting from the decommissioning activities. That knowledge shall be disseminated at Union level and, where possible, to third countries, consistently with the provisions of the internal component of the Instrument for Nuclear Safety Cooperation and Decommissioning (INSC-D), as defined in Article [X] of Council Regulation (Euratom) [XXX]. The Joint Research Centre shall coordinate the structuring and dissemination of knowledge to Member States.

1.3.2. Specific objective(s)

The specific objective of the programme is to carry out dismantling and decontamination of the Ignalina equipment and reactor shafts in accordance with the decommissioning plan, including the management of radioactive waste resulting from the decommissioning activities, and to continue with the safe management of the decommissioning and legacy waste.

The detailed description of the specific objective is set out in the Annex.

1.3.3. Expected result(s) and impact

Specify the effects which the proposal/initiative should have on the beneficiaries/groups targeted.

Safety. Substantially improved levels of safety are going to be achieved at the sites as a result of the Union funding.

Knowledge gain. The experience gained from the projects implemented under the Ignalina programme in Lithuania provides a solid base of knowledge in the EU for conducting ongoing and future decommissioning activities. This EU co-funded programme may aim at becoming a solid benchmark for governance related issues and management practices such as cost estimation methodologies or planning, and persisting technological challenges such as the dismantling of graphite-moderated reactors and the subsequent management of important amounts of irradiated graphite. The decommissioning expertise and knowledge would also be beneficial for third countries with ageing nuclear power plants.

1.3.4. Indicators of performance

Specify the indicators for monitoring progress and achievements.

The output and result indicators for the purpose of monitoring progress and achievements of this programme will correspond to the common indicators provided under Regulation (EU) [XXX] [Performance Regulation].

1.4. The proposal/initiative relates to:

☐ a new action

☐ a new action following a pilot project / preparatory action[1]

✠ the extension of an existing action

☐ a merger or redirection of one or more actions towards another/a new action

1.5. Grounds for the proposal/initiative

1.5.1. Requirement(s) to be met in the short or long term including a detailed timeline for roll-out of the implementation of the initiative

The Ignalina programme addresses the requirements of its legal basis (i.e. Lithuania's Accession Treaty and in particular Protocol No 4 and Article 56 of the 2003 Act of Accession).

1.5.2. Added value of EU involvement (it may result from different factors, e.g. coordination gains, legal certainty, greater effectiveness or complementarities). For the purposes of this section 'added value of EU involvement' is the value resulting from EU action, that is additional to the value that would have been otherwise created by Member States alone.

As a condition for its accession to the EU Lithuania made the commitment to close and to subsequently decommission the Chernobyl type nuclear reactors at Ignalina nuclear power plant. As an act of solidarity with Lithuania, the European Union committed itself in Lithuania's Accession Treaty to provide financial assistance for the decommissioning of Ignalina nuclear power plant. The decommissioning activities are progressing with some delays compared to the 2020 Final Decommissioning Plan. However, it is in the interest of the Union to continue to provide financial support for decommissioning, contributing to ensuring the highest level of safety of the operation. The programme provides substantial and durable support for the health of workers and the general public, preventing environmental degradation and ensuring real progress in nuclear safety and security.

1.5.3. Lessons learned from similar experiences in the past

An interim evaluation of the programme was conducted in line with the Better regulation guidelines. The interim evaluation considered and assessed the results and impacts, the efficiency of the use of resources and its Union added value. The evaluation focused on the period 2021-2024 and considered, where relevant, also the previous financial framework (2014-2020).

[1] As referred to in Article 58(2), point (a) or (b) of the Financial Regulation.

For the interim evaluation the Commission gathered relevant information and data by extensively involving key stakeholders (i.e. Ministries, implementing bodies, decommissioning operators).

The main conclusions of the programme interim evaluation were:

Coherence with EU policies. The programme is coherent with EU policies aiming at ensuring the highest level of nuclear safety. The EU support ensures that the immediate dismantling strategy in Lithuania is steadily pursued and prevents that undue burden is transferred to future generations, while for historical reasons it partially derogates from the ultimate responsibility of the Member State to ensure adequate financial resources for nuclear decommissioning and radioactive waste management.

Progress. In line with expectations set for the MFF 2021-2027, Lithuania has progressed effectively and efficiently in the decommissioning of its reactors in line with the baseline (decommissioning plan); however, some delays are emerging due to challenges and setbacks due to the programme's complexity.

Safety. The analysis demonstrated that substantially improved levels of safety are going to be achieved at the site as a result of the Union funding in this MFF. All spent fuel was removed from the reactor building and safely stored in a state-of-the-art facility. Legacy and decommissioning waste materials are being treated and conditioned for disposal, in preparation for dismantling the irradiated graphite from the reactors' core, which is a first-of-a-kind project of an unprecedented scale.

Financial scope. The decommissioning plan frames the scope, schedule, and budget of the programme. The plan is currently being revised with specific focus on the schedule, as a result of the conceptual design of the most critical project, i.e. the dismantling of reactor cores.

National contribution. The achieved levels of national contribution appear fit to sustain proper efficiency based on an adequate level of accountability at national level which is inducing economy-seeking behaviour on the part of beneficiary. Nonetheless, the definition of a minimum threshold for national contribution is a necessary but not a sufficient condition to set incentives for timely and efficient decommissioning. To this end, the explicit transfer of risks (cost overruns, delays) to the Member State would have a greater impact. This practice has been already introduced to a certain extent under the current MFF where possible.

Governance. The governance setup has ensured effective and efficient implementation of the programme and compensated for the uncertainties mentioned on the national contribution aspects. Main factors of success were clear definitions of roles and responsibilities as well as a strengthened monitoring framework. The analysis has also identified areas for further improvement such as:

(i) increased involvement of the Member State for increased ownership together with stronger accountability of the decommissioning operator (final beneficiary);

(ii) streamlining of procedures to enhance the timeliness of the management cycle;

(iii) increased inter-comparability with other programmes' performance.

Objectives. The interim evaluation confirmed that the general objective and the main specific objectives of the programme remain valid in the current MFF. Nevertheless, some of the expected results, milestones, target dates, as well as the corresponding

performance indicators should be adapted in line with the latest updates of the decommissioning plan to enable effective monitoring for the period 2028-2034.

Knowledge gain. Finally, the interim evaluation highlighted that the experience gained so far from the projects implemented under the programme provides a solid base of knowledge in the EU for conducting ongoing and future decommissioning activities. This EU co-funded programme may aim at becoming a solid benchmark for governance related issues and management practices such as cost estimation methodologies or planning, and persisting technological challenges such as the dismantling of graphite-moderated reactors and the subsequent management of important amounts of irradiated graphite.

1.5.4. Compatibility with the multiannual financial framework and possible synergies with other appropriate instruments

Other available EU instruments may be deployed in the region of Visaginas ensuring complementarities with the Ignalina programme. For example, the Cohesion Fund could support measures to accompany the related social and economic transition, including also energy efficiency and renewable energy measures as well as certain other activities not linked to radiological safety processes. As such this Fund can create additional activities in the region and utilise the locally available expertise as a major driver of job creation, sustainable growth and innovation.

Synergies with the Instrument for Nuclear Safety Cooperation and Decommissioning, particularly regarding the experience and knowledge sharing, should be promoted.

1.5.5. Assessment of the different available financing options, including scope for redeployment

In the assessment of different financing options of the programme in the next MFF the following three policy options have been considered:

– Policy option 1 – Discontinuation of Ignalina programme;

– Policy option 2 – Ignalina programme implemented via shared management instruments;

– Policy option 3 – Ignalina programme as dedicated spending programme.

Policy option 1 (discontinuation) would waive leveraging on the safety objectives of the programme as well as exploiting the knowledge gained in favour of other EU Member States; moreover, from a political standpoint, the solidarity principle underpinning the programme thus far would be disregarded by the Union with negative effect on the European sentiment in Lithuania.

Policy options 2 and 3 are mainly differentiated in terms of theme (cohesion vs. safety) and delivery mechanism (ESIF vs. dedicated spending programme).

Both solutions are fit for addressing the substantial needs of increased ownership by the beneficiary Member State and of stronger incentives to pursue decommissioning in a timely and efficient manner. However, policy option 3 responds more effectively to the needs of:

– EU leveraging on the safety objectives;

– exploitation of the knowledge gain for the decommissioning of nuclear reactors across the EU and beyond.

1.6. Duration of the proposal/initiative and of its financial impact

✠ **limited duration**

– ☒ in effect from [01/01]2028 to [31/12] 2034

– ☒ financial impact from 2028 to 2034 for commitment appropriations and from 2028 to 2036 for payment appropriations.

– ☐ **unlimited duration**

– Implementation with a start-up period from YYYY to YYYY,

– followed by full-scale operation.

1.7. Method(s) of budget implementation planned

☐ **Direct management** by the Commission

– ☐ by its departments, including by its staff in the Union delegations;

– ☐ by the executive agencies

☐ **Shared management** with the Member States

✠ **Indirect management** by entrusting budget implementation tasks to:

– ☐ third countries or the bodies they have designated

– ✠ international organisations and their agencies (to be specified)

– ☐ the European Investment Bank and the European Investment Fund

– ☐ bodies referred to in Articles 70 and 71 of the Financial Regulation

– ✠ public law bodies

– ☐ bodies governed by private law with a public service mission to the extent that they are provided with adequate financial guarantees

– ☐ bodies governed by the private law of a Member State that are entrusted with the implementation of a public-private partnership and that are provided with adequate financial guarantees

– ☐ bodies or persons entrusted with the implementation of specific actions in the common foreign and security policy pursuant to Title V of the Treaty on European Union, and identified in the relevant basic act

– ☐ bodies established in a Member State, governed by the private law of a Member State or Union law and eligible to be entrusted, in accordance with sector-specific rules, with the implementation of Union funds or budgetary guarantees, to the extent that such bodies are controlled by public law bodies or by bodies governed by private law with a public service mission, and are provided with adequate financial guarantees in the form of joint and several liability by the controlling bodies or equivalent financial guarantees and which may be, for each action, limited to the maximum amount of the Union support.

Comments

The current pillar-assessed entrusted entities for the Ignalina programme (CPMA, EBRD) will continue as implementing bodies in the MFF 2028-2034.

2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

The monitoring and reporting rules for this Programme will follow the requirements laid down in a Proposal for a Regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities ('Performance Regulation', COM(2025)545).

In addition, the operational implementation of the Ignalina programme is monitored by the Commission through a new governance and the introduction of increased planning, monitoring and reporting requirements for the beneficiaries. In line with this revised governance approach, Lithuania appointed a Programme Coordinator (deputy minister or state secretary) to be responsible for the programming, coordination and monitoring of the decommissioning programme at national level. A committee with monitoring and reporting functions is in place, co-chaired by a Commission representative and the Programme Coordinator. Twice a year officials of the Commission carry out site visits to verify physical progress.

A specific committee was set up for the governance of the reactor cores dismantling (project R3D), given the relevance of the activity both in terms of cost and schedule.

2.2. Management and control system(s)

2.2.1. Justification of the budget implementation method(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed

As a result of the Ignalina Programme interim evaluation the current governance setup has proven to ensure effective and efficient implementation of the programme. Main factors of success are the clear definitions of roles and responsibilities as well as the strengthened monitoring framework.

2.2.2. Information concerning the risks identified and the internal control system(s) set up to mitigate them

The risks related to the implementation of the programme are inventoried based on desk reviews, bi-annual on the spot monitoring missions and the use of Earned Value Method that allows for early detection of delays and cost overrun. Risks are then assessed following a procedure favouring a quantitative approach. The risk register and associated actions are reviewed and recorded at least twice a year. The most important projects implementation risks are followed up in parallel with the existing risk management systems of the implementing bodies and of the beneficiaries.

The risk review provides the information to develop a risk-based monitoring and control approach, including updating reporting requirement to focus on risk areas, defining the priorities for monitoring missions and launching additional thematic verifications.

2.2.3. Estimation and justification of the cost-effectiveness of the controls (ratio between the control costs and the value of the related funds managed), and assessment of the expected levels of risk of error (at payment & at closure)

The cost of control related to the Ignalina programme consists of two separate elements. On one side the cost of controls performed by Commission services and on the other side the remuneration paid to the entrusted entity for controls performed at

entity level. The cost at Commission level is expected to remain stable overall. In the past 3 years, the estimated cost of control for the CPMA and for the EBRD for Lithuanian operations was estimated at about 0.3% to 0.6% of the funds managed. The remuneration paid to the entrusted entities is expected to remain based on the controlled amount, following the principles determined by the fund rules (EBRD EUR 1.96 million in 2024 or 5.5% of the value of projects) or the by contribution agreements (CPMA: EUR 1.08 million in 2024 or 3.5% of the value of projects).

The programme proved over time to be cost-effective, and its cost structure remained overall economical (the cost of control at Commission level remaining well under 1%).

The control structure, relying on one side on the expertise built by both the EBRD and CPMA and on a reinforced monitoring of the risks and operations by the Commission is considered as robust and effective. Solid information flows are in place, supporting the assurance of DG ENER in this respect. Both entrusted entities have been pillar assessed. There were no recent significant audit observations in relation to the expenditure. The risk of error was in recent years estimated at 0.5% at payment and around 0.3% at closure.

The objective for the control system is to maintain the expected levels of risk of error (at payment & at closure) below the materiality threshold of 2% on an annual basis.

2.3. Measures to prevent fraud and irregularities

DG ENER has developed and implemented its own anti-fraud strategy since November 2013, in accordance with the guidance laid out in the OLAF methodology. The strategy was last updated in October 2020, and the accompanying action plan was further updated in July 2023. DG ENER is committed to update its Anti-Fraud Strategy every two to three years.

The current strategy is built on the fraud risk vulnerability analysis, in order to ascertain fraud risks specific to DG ENER and to understand them in the wider context. This assessment concluded that DG ENER is subject to moderate and low level fraud related risks.

The controls intended to ensure the legality and regularity of the transactions are complemented by the action plans that are attached to the strategy.

This action plan ensures notably:

– That internal rules for fraud suspicion handling and reporting are in place;

– A clear assignment of responsibilities for antifraud actions between the units and functions;

– That potential fraud risks are considered within the annual risk assessment exercise for the Management Plan;

– A regular attendance to the Fraud Prevention and Detection network and to the Fraud and Irregularity Committee meetings as well as contacts with other DGs and services;

– That the Local Anti-Fraud Correspondent function is operated, in line with the common action plan for the Research family;

– That an appropriate level of cooperation is ensured with OLAF;

– That staff has access to periodical awareness raising sessions, training and, when needed other capacity building initiatives;

– That potentially higher risk topics are appropriately assessed.

The implementation of the strategy is monitored and reported at least twice a year to DG ENER's management.

The risk management process in place for the programme gives appropriate consideration to compliance and integrity risks. Robust information channels are in place between the Commission and the entrusted entities to ensure that potential issues are reported.

Entrusted entities have, under indirect management, a key role as regards the prevention of fraud and irregularities. The successive pillar assessments tested the presence of adequate and effective controls in this respect. The EBRD has strong policies to ensure compliance and integrity as well as to prevent conflicts of interests. The CPMA has put in place the necessary controls and is subject to periodical audits from the national audit bodies. The rules of the programme furthermore ensure appropriate access to staff, premises and information not only to national audit bodies but also to the European Court of Auditors and to investigative authorities.

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

3.1. Heading(s) of the multiannual financial framework and expenditure budget line(s) affected

- New budget lines requested
- In order of multiannual financial framework headings and budget lines.

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Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./Non-diff.[1]	from EFTA countries[2]	from candidate countries and potential candidates[3]	From other third countries	other assigned revenue
2	04 01 05 Support expenditure for Ignalina Programme	NO-Diff.	NO	NO	NO	NO
2	04 06 01 Nuclear decommissioning assistance to Lithuania	Diff	NO	NO	NO	NO

3.2. Estimated financial impact of the proposal on appropriations

3.2.1. Summary of estimated impact on operational appropriations

– ☐ The proposal/initiative does not require the use of operational appropriations

– ☒ The proposal/initiative requires the use of operational appropriations, as explained below

[1] Diff. = Differentiated appropriations / Non-diff. = Non-differentiated appropriations.
[2] EFTA: European Free Trade Association.
[3] Candidate countries and, where applicable, potential candidates from the Western Balkans.

3.2.1.1. Appropriations from voted budget

EUR million (to three decimal places)

Heading of multiannual financial framework	**2**	Nuclear decommissioning Lithuania

DG: ENER *(CURRENT PRICES EUR MILLION)*			Year 2028	Year 2029	Year 2030	Year 2031	Year 2032	Year 2033	Year 2034	**TOTAL MFF 2028-2034**
Operational appropriations										
04 06 01 Nuclear decommissioning assistance to Lithuania	Commitments	(1a)	pm	pm	pm	pm	pm	pm	pm	**pm**
	Payments	(2a)	pm	pm	pm	pm	pm	pm	pm	**pm**
Appropriations of an administrative nature financed from the envelope of specific programmes										
04 01 05 Support expenditure for Ignalina Programme		(3)	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**
TOTAL appropriations	Commitments	=1a+3	**91**	**124**	**87**	**84**	**94**	**94**	**104**	**678**
for DG ENER	Payments	=2a+3	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**

			Year 2028	Year 2029	Year 2030	Year 2031	Year 2032	Year 2033	Year 2034	**TOTAL MFF 2028-2034**
TOTAL operational appropriations	Commitments	(4)	pm	pm	pm	pm	pm	pm	pm	**pm**
	Payments	(5)	pm	pm	pm	pm	pm	pm	pm	**pm**
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**

TOTAL appropriations under HEADING <2> of the multiannual financial framework	Commitments	=4+6	**91**	**124**	**87**	**84**	**94**	**94**	**104**	**678**
	Payments	=5+6	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**

Heading of multiannual financial framework	**4**	'Administrative expenditure'

DG: ENER			Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	**TOTAL MFF 2028-2034**
• Human resources			0.564	0.564	0.564	0.564	0.564	0.564	0.564	**3.948**
• Other administrative expenditure			0.070	0.070	0.070	0.070	0.070	0.070	0.070	**0.490**
TOTAL DG ENER	Appropriations		**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**4.438**
TOTAL appropriations under HEADING 4 of the multiannual financial framework		(Total commitments = Total payments)	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**4.438**

EUR million (to three decimal places)

		Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	**TOTAL MFF 2028-2034**
TOTAL appropriations under HEADINGS 1 to 4 of the multiannual financial framework	Commitments	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**
	Payments	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**

EUR million (to three decimal places)

3.2.2. Estimated output funded from operational appropriations (not to be completed for decentralised agencies)

The output and result indicators for the purpose of monitoring progress and achievements of this programme will correspond to the common indicators provided under Regulation [XXX] [Performance Regulation].

Commitment appropriations in EUR million (to three decimal places)

Indicate objectives and outputs ⇩			Year **2028**		Year **2029**		Year **2030**		Year **2031**		Enter as many years as necessary to show the duration of the impact (see Section1.6)						**TOTAL**	
	OUTPUTS																	
	Type[4]	Average cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJECTIVE No 1[5]…																		
- Output																		
- Output																		
- Output																		
Subtotal for specific objective No 1																		
SPECIFIC OBJECTIVE No 2 ...																		
- Output																		
Subtotal for specific objective No 2																		
TOTALS																		

[4] Outputs are products and services to be supplied (e.g. number of student exchanges financed, number of km of roads built, etc.).

[5] As described in Section 1.3.2. 'Specific objective(s)'

3.2.3. Summary of estimated impact on administrative appropriations

☐ The proposal/initiative does not require the use of appropriations of an administrative nature

☒ The proposal/initiative requires the use of appropriations of an administrative nature, as explained below

3.2.3.1. Appropriations from voted budget

VOTED APPROPRIATIONS	Year 2028	Year 2029	Year 2030	Year 2031	Year 2032	Year 2033	Year 2034	TOTAL 2028 - 2034
HEADING 4								
Human resources	0.564	0.564	0.564	0.564	0.564	0.564	0.564	**3.948**
Other administrative expenditure	0.070	0.070	0.070	0.070	0.070	0.070	0.070	**0.490**
Subtotal HEADING 4	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**4.438**
Outside HEADING 4								
Human resources								**pm**
Other expenditure of an administrative nature								**pm**
Subtotal outside HEADING 4								**pm**
TOTAL	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**0.634**	**4.438**

The appropriations required for human resources and other expenditure of an administrative nature will be met by appropriations from the DG that are already assigned to management of the action and/or have been redeployed within the DG, together, if necessary, with any additional allocation which may be granted to the managing DG under the annual allocation procedure and in the light of budgetary constraints.

3.2.4. Estimated requirements of human resources

☐ The proposal/initiative does not require the use of human resources

☒ The proposal/initiative requires the use of human resources, as explained below

3.2.4.1. Financed from voted budget

Estimate to be expressed in full-time equivalent units (FTEs)

VOTED APPROPRIATIONS	Year 2028	Year 2029	Year 2030	Year 2031	Year 2032	Year 2033	Year 2034
• Establishment plan posts (officials and temporary staff)							
20 01 02 01 (Headquarters and Commission's Representation Offices)	3	3	3	3	3	3	3
20 01 02 03 (EU Delegations)	0	0	0	0	0	0	0
01 01 01 01 (Indirect research)	0	0	0	0	0	0	0
01 01 01 11 (Direct research)	0	0	0	0	0	0	0
Other budget lines (specify)	0	0	0	0	0	0	0
• External staff (in FTEs)							
20 02 01 (AC, END from the 'global envelope')	0	0	0	0	0	0	0

20 02 03 (AC, AL, END and JPD in the EU Delegations)		0	0	0	0	0	0	0
Admin. Support line [XX.01.YY.YY]	- at Headquarters	0	0	0	0	0	0	0
	- in EU Delegations	0	0	0	0	0	0	0
01 01 01 02 (AC, END - Indirect research)		0	0	0	0	0	0	0
01 01 01 12 (AC, END - Direct research)		0	0	0	0	0	0	0
Other budget lines (specify) - Heading 4		0	0	0	0	0	0	0
Other budget lines (specify) - Outside Heading 4		0	0	0	0	0	0	0
TOTAL		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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The staff required to implement the proposal (in FTEs):

	To be covered by current staff available in the Commission services	**Exceptional additional staff***		
		To be financed under Heading 4 or Research	**To be financed from BA line**	**To be financed from fees**
Establishment plan posts	3	0	N/A	N/A
External staff (CA, SNEs, INT)	0	0	N/A	N/A

Description of tasks to be carried out by:

Officials and temporary staff	Programme management Monitoring and control Reporting Financial control.
External staff	

3.2.5. Overview of estimated impact on digital technology-related investments

Compulsory: the best estimate of the digital technology-related investments entailed by the proposal/initiative should be included in the table below.

Exceptionally, when required for the implementation of the proposal/initiative, the appropriations under Heading 7 should be presented in the designated line.

The appropriations under Headings 1-6 should be reflected as "Policy IT expenditure on operational programmes". This expenditure refers to the operational budget to be used to re-use/ buy/ develop IT platforms/ tools directly linked to the implementation of the initiative

and their associated investments (e.g. licences, studies, data storage etc). The information provided in this table should be consistent with details presented under Section 4 "Digital dimensions".

TOTAL Digital and IT appropriations	Year 2028	Year 2029	Year 2030	Year 2031	Year 2032	Year 2033	Year 2034	TOTAL MFF 2028 - 2034
HEADING 4								
IT expenditure (corporate)	0.025	0.025	0.025	0.025	0.025	0.025	0.025	**0.175**
Subtotal HEADING 4	**0.025**	**0.025**	**0.025**	**0.025**	**0.025**	**0.025**	**0.025**	**0.175**
Outside HEADING 4								
Policy IT expenditure on operational programmes	0	0	0	0	0	0	0	**0**
Subtotal outside HEADING 4	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL	**0.025**	**0.025**	**0.025**	**0.025**	**0.025**	**0.025**	**0.025**	**0.175**

3.2.6. Compatibility with the current multiannual financial framework

The proposal/initiative:

☐ can be fully financed through redeployment within the relevant heading of the multiannual financial framework (MFF)

☐ requires use of the unallocated margin under the relevant heading of the MFF and/or use of the special instruments as defined in the MFF Regulation

☐ requires a revision of the MFF

3.2.7. Third-party contributions

The proposal/initiative:

☒ does not provide for co-financing by third parties

☐ provides for the co-financing by third parties estimated below:

Appropriations in EUR million (to three decimal places)

	Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	Total
Specify the co-financing body								
TOTAL appropriations co-financed								

3.3. Estimated impact on revenue

☒ The proposal/initiative has no financial impact on revenue.

☐ The proposal/initiative has the following financial impact:

☐ on own resources

☐ on other revenue

☐ please indicate, if the revenue is assigned to expenditure lines

EUR million (to three decimal places)

Budget revenue line:	Appropriations available for the current financial year	Impact of the proposal/initiative[1]						
		Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**
Article …….								

For assigned revenue, specify the budget expenditure line(s) affected.

Other remarks (e.g. method/formula used for calculating the impact on revenue or any other information).

4. DIGITAL DIMENSIONS

4.1. Requirements of digital relevance

The current proposal is deemed to have no digital relevance. It does not introduce, modify, or affect the use of digital means, data aspects, or provision of digital public services. The scope of the proposal is limited to the establishment of a financial assistance programme for the decommissioning of the Ignalina nuclear power plant in Lithuania, including related budgetary, procedural, and implementation provisions. These are procedural and budget-

[1] As regards traditional own resources (customs duties, sugar levies), the amounts indicated must be net amounts, i.e. gross amounts after deduction of 20% for collection costs.

related provisions that do not entail any substantive changes concerning digital aspects. Therefore, the proposal falls outside the application of the digital-by-default principle.

4.2. Data

4.3. Digital solutions

4.4. Interoperability assessment

4.5. Measures to support digital implementation
