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COMMISSION STAFF WORKING DOCUMENT

Analysis of the recovery and resilience plan of Lithuania

Accompanying the document

Proposal for a COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) (ST 10477/21 INIT; ST 10477/21 ADD 1) of 20 July 2021 on the approval of the assessment of the recovery and resilience plan for Lithuania

{COM(2023) 685 final}

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1. EXECUTIVE SUMMARY

Lithuania's economy has been affected by the consequences of Russia's war against Ukraine. Inflation increased significantly between late 2021 and late 2022 due to rising energy and food prices and the pass-through to core inflation components. In the context of the energy crisis, effective policies to promote the green transition and decrease reliance on imported fossil fuels have become more urgent than ever, notably by improving energy efficiency and promoting renewable energy and clean and sustainable mobility. The energy crisis has also accentuated social challenges, as it has affected vulnerable households disproportionately. In light of the socio-economic challenges faced since the beginning of 2022, Lithuania submitted a modified Recovery and Resilience Plan (RRP) along with a REPowerEU chapter on 30 June 2023. For the modification of its RRP, Lithuania relied on the following legal bases: Article 14(2) to include additional loan support, Article 18(2) to take into account the updated maximum financial contribution, Article 21 to amend the RRP due to objective circumstances and Article 21c to include additional resources from ETS revenues and from the Brexit Adjustment Reserve (BAR) for its REPowerEU chapter.

The modification submitted by Lithuania under Article 21(1) of Regulation (EU) 2021/241 amended 44 of the original 87 sub-measures. It added a REPowerEU chapter which included one reform and three investments for a total estimated expenditure of EUR 747.56 million (EUR 193.73 million in grants, EUR 549.13 million in loans under Article 14(2) and EUR 4.7 million through a BAR transfer). Moreover, Lithuania proposed to add six new measures (three investments and three reforms) on the basis of Article 14(2) of Regulation (EU) 2021/241 to be funded by additional loan support of EUR 1.003 billion, bringing the total loan request to EUR 1.551,67 billion. Some of the new measures in the loan part build on existing measures included in the initial RRP.

The modified RRP represents a comprehensive and adequate response to the economic and social challenges faced by Lithuania. The original seven components, with the addition of a REPowerEU chapter, continue to address the six pillars of the RRF and generally maintain the level of ambition. The plan continues to contain robust milestones, targets and verification mechanisms and remains coherent both internally and with other policy commitments.

Although the modified plan proposed some changes in the substance of the current measures, they did not affect the previous assessment of the coverage of a significant subset of the challenges identified in the country-specific recommendations (CSRs) for Lithuania in 2020 and 2019. Several of the modifications proposed under the plan and the newly integrated REPowerEU chapter are aimed at addressing the country-specific recommendations for Lithuania presented in the context of the 2022 and 2023 European Semester cycles.

Based on the assessment of the submitted modification and the REPowerEU chapter, the Lithuanian modified plan receives an A-rating on all criteria, except for costing, where the plan receives a B-rating (unchanged from the original plan assessment).

(1) Balanced Response	(2) CSRs	(3) Growth, jobs…	(4) DNSH	(5) Green target	(6) Digital target	(7) Lasting impact	(8) M & T	(9) Costing	(10) Control Systems	(11) Coherence	(12) REPower EU	(13) Cross-border
A	A	A	A	A (37,4%)	A (23,3%)	A	A	B	A	A	A	A

2. OBJECTIVES OF THE MODIFICATION OF THE PLAN

Lithuania's modified recovery and resilience plan (RRP) include a new REPowerEU chapter pursuant to Article 21(c) of the RRF Regulation as a response to the current geopolitical and energy challenges of the EU. As noted in the 2023 Country report (SWD(2023) 615), Lithuania remains highly dependent on imported fossil fuels, with gas still representing a quarter of its electricity generation. The transport sector remains the largest emitter of greenhouse gas emissions in Lithuania with the lowest use of public transport for the passenger travel in the EU and transport taxes well below the EU average. Lithuania is among the worst performers in the EU on energy poverty, with 22.5% of the population unable to keep their homes warm enough in 2021. Potential for building renovation remains largely untapped in Lithuania. Lithuania's industrial sector and workforce are more resource- and energy-intensive than the EU average, therefore, accelerating the industrial transition towards investment in manufacturing for clean technology is crucial to improve industrial competitiveness and security.

The REPowerEU chapter of Lithuania's recovery and resilience plan will facilitate the green transition through targeted reforms and investments across three thematic areas (renewable energy and permitting processes, building renovation and sustainable transport) contributing to Lithuania's energy independence and strengthening its resilience in view of external shocks. New reforms and investments aim to accelerate the deployment of renewables in Lithuania and increase energy efficiency in buildings. Increasing the share of renewables in the energy mix and energy efficiency investments will reduce dependency on imported fossil fuels. The increase in local electricity generation capacity will reduce the need for electricity imports, which currently cover around two thirds of Lithuania's electricity consumption. A small investment into clean inland waterways transport equipment will contribute to the decarbonisation of transport.

Pursuant to Article 14(2) of Regulation (EU) 2021/241, Lithuania included in the submitted modified RRP a significant request for loan support. The loan will be used mainly for two financial instruments and a capital injection to the INVEGA (Lithuanian National Promotion Institution). One financial instrument is to on-lend funds to businesses to stimulate private investment in green and high value-added technologies and to improve the competitiveness of the Lithuanian defense and security industry. This financial instrument will invest EUR 850 million to the Lithuanian economy through both direct loans and co-financing with private financial institutions. The second financial instrument will be used to support the development of renewable energy sources under the REPowerEU chapter. This investment will promote the uptake of renewables in the private

sector as well as public sector entities engaged in similar activities. This financial instrument is expected to inject EUR 549 million to the economy through direct loans with the aim of increasing renewable energy capacity. As both financial instruments will be managed by INVEGA, a capital injection of EUR 150 million to INVEGA is expected to strengthen their operational capacity and ensure a smooth implementation of the investments.

Pursuant to Article 18(2) of the RRF Regulation, Lithuania requested modifications due to the decrease of the maximum non-repayable support from EUR 2.225 billion to EUR 2.1 billion. This revision of the RRF grant was part of the June 2022 update to the calculation of the maximum financial contribution to all Member States and reflects Lithuania's comparatively better economic outcome in 2020 and 2021 than initially forecast. The modified RRP submitted by Lithuania amended two measures to take into account the aforementioned update of the maximum financial contribution. As noted, some of the loan funds that Lithuania requested, as well as the REPowerEU grants, will be used to maintain and increase the ambition of some of the initially planned measures.

The new Lithuanian RRP includes amendments introduced due to objective circumstances based on Article 21 of Regulation (EU) 2021/241. The modifications concern 44 sub-measures, which Lithuania identified as being impacted by factors such as substantial increase in implementation costs caused by unexpected inflation pressures, supply chain disruptions, low market demand making it impossible to implement certain measures. For several measures, manifestly better technical alternatives were found to implement the measure. Around 60 milestones and targets were adjusted in total under Article 21, for instance by changing their timeline or modifying the scope.

In addition, clerical errors were rectified in 17 (sub-)measures, which affect nine milestones and targets.

The most important modifications in the RRP, including the REPowerEU chapter, are listed below:

- Component 1 on health was modified to adjust some implementation timelines due to objective circumstances, to address the impact of inflation and to change the design of measures towards better alternatives, hence technical modifications and clerical errors corrections were made for several sub-measures. In sub-measure A.1.1.11 concerning the measures to improve the quality and accessibility of health services, an additional milestone (13a) was included to cover the implementation of the Digital Health System Action Plan. Within reform 1 on improving the quality and accessibility of health services and promoting innovation, Lithuania requested to adjust the legislative framework for the provision of ambulance services. Finally, Lithuania extended the implementation timelines for establishing a Centre for Advanced Therapies (A.1.1.7), a Health Professionals Competence Platform (A.1.1.9) and for developing a healthcare quality assessment model (A.1.1.10) due to objective circumstances based on Article 21 of Regulation (EU) 2021/241 related to revisions to the initial project plans in order to safeguard the quality and safety of the projects Changes to reform A.1.2. on the provision of long-term care services were aimed at adjusting some of the concepts in the description of

the reform following Lithuania's policy assessment and subsequent conclusion that these changes will better implement long-term care services in the country. Finally, with regards to reform A.1.3. improving the health system's ability and resilience to deal with emergencies, Lithuania requested to postpone the modernisation of five infectious disease cluster centres by one year to 2025 due to delays in the projects' timelines driven by unforeseen complications during the design and the procurement of the materials needed for the construction works (A.1.3.2). Lithuania also requested to narrow the scope of sub-measure A.1.3.3. to only cover the modernisation of medical units due to high inflation rates and updated requirements by the Ministry of Health for the provision of emergency services. Moreover, uncertainty to access finance triggered hospitals' risk adversity, delaying the overall development of the projects and extending by one year the modernization of the facilities.

- Component 2 on the green transformation of Lithuania was revised to reflect the delays in implementation due to unforeseen circumstances, to address the impact of inflation, and to make technical modifications to several measures to incorporate better alternatives. Regarding measures aiming at the production of more sustainable electricity, the preparatory work for the development of offshore wind power plant (B.1.1.1.) was postponed following the unexpected energy price increase, which forced the government to promote the rapid local deployment of RES (solar and onshore wind for technical specifications). The Lithuanian authorities determined that the roll-out of onshore RES production capacity was the quickest and most efficient way to develop such capacity. Therefore, the regulation granting the legal basis to develop offshore wind power production was consequently delayed. Due to the reduction of the maximum financial contribution under Article 18, Lithuania removed support for the construction of onshore RES plants (B.1.1.2.) and for the update and testing in practice of building renovation packages and standards (B.1.3.1) from the RRP but proposed to reintroduce it in the REPowerEU chapter. Regarding measures in the transport sector, the entry into operation of an electronic road toll system (B.1.2.) was postponed due to a series of legal claims on the public procurement leading to the implementation of the system. Additionally, the entry into force of a law on value-added tax, prompted by the Lithuanian NECP, provided a manifestly better technical alternative for increasing the amount of zero-emission vehicles in Lithuania (B.1.2.1.), which enabled Lithuania to reduce the number of vehicles for which a subsidy would need to be granted, as the tax deduction for the purchase of certain types of vehicles outweighed the value of the subsidy. Lithuania further proposed to modify the scope of the measure (B.1.2.1.) to allow for the retrofitting of buses, thus reaching a higher number of zero-emission vehicles more efficiently and without increasing the costs. Measure B.1.2.2. was modified under Article 21, to allow for both electric and hydrogen powered low-floor buses to be eligible, thus ensuring more efficient implementation of the measure. Measure B.1.2.3. was modified under Article 21, to expand the areas where private recharging points can be installed, thus ensuring that the ambition of the measure is maintained. Additionally, with the resources freed up by the removal of part of the aforementioned investment (B.1.2.1), Lithuania will increase the ambition of investments into zero-emission public transport vehicles (B.1.2.2.) and recharging infrastructures (B.1.2.3.). Nevertheless, Lithuania foresaw minor delays in the development of the RES fuel sector (B.1.2.4.), due to supply chain

disruptions. Moreover, following the entry into force of the (EU) Regulation 2023/1804 on the deployment of alternative fuels infrastructure, the terminology referring to "publicly accessible" recharging infrastructure was adjusted accordingly. Meanwhile, building renovation targets were revised to take into account increased renovation costs, supply chain disruptions and challenging public procurement processes, all of which negatively impacted the timeline and the number of buildings renovated (B.1.3.1., B.1.3.3. B.1.3.4.). This includes the proposal to delay the entry into force of renovation guidelines following the protraction of public procurements (B.1.3.1.). Furthermore, the rise in costs for the rewetting of peatlands underpinned a reduction of the corresponding target, impacting to some extent Lithuania's ability to increase its GHG absorption capacity (B.1.4). Finally, a new reform (B.3.1) was included aiming to mobilise public and private finance to meet climate change mitigation and adaptation objectives and to increase Lithuania's attractiveness for investors in green financial products. This is expected to be achieved through the Lithuanian Green Finance Action Plan 2023-2026. Additionally, the Green Finance and Knowledge Centre, which is an implementing action of the Green Finance Action Plan 2023-2026, aims to contribute to the development of a sustainable labelling ecosystem in Lithuania on the basis of international practices, ensure the dissemination of relevant sustainability-related information, coordinate cooperation between the public and private sectors and academia and promote Lithuania in the field of sustainable finance.

- Component 3 on the digital transformation of Lithuania was modified to increase the scope and ambition of the measures aimed to strengthen the state's cybersecurity capabilities, including investigation of cybercrime and cybersecurity education. Adjustments to the implementation deadlines and descriptions of the measures were made under Article 21 to reflect the impact of supply chain disruptions, unforeseen delays in the implementation of national legislation or better ways to implement the projects. The disruption of supply chain impacted notably the deadlines of milestones and targets associated with the development of very high-capacity networks (C.1.5.2) and innovation in mobility (C.1.5.3). Reform C.1.3. on customer-oriented services was delayed due to the entry into force of complex secondary legislation concerning providing accessible information to persons with disabilities. Lithuania further proposed to better implement some of the measures by carrying out large-scale projects instead of individual projects for the development of Lithuanian-language technological resources (C.1.4.1), launching a joint call for the establishment of an ICT Centre of excellence (C.1.4.5), offering better functionalities to users of customer-oriented services (C.1.3) and users of public sector data (C.1.2) or by adapting Lithuanian language resources to fast technological development concerning AI (C.1.4.1). Moreover, C.1.1 was amended to reflect stricter requirements on secure data centres in the context of migrating systems of the State budget institutions to the hybrid cloud.
- Component 4 on education was modified to strengthen the competences of pedagogical staff, to improve the assessment of competences and to reflect the impact of inflation. Sub-measure D.1.1.4. was modified under Article 21 to ensure that any member of the Lithuanian pedagogical staff can be eligible for the national qualification development programmes (e.g. including speech therapists and other specialists beyond regular teachers) which results in a

better way of achieving the objective of the sub-measure. Lithuania also reduced the number of pedagogical staff completing qualification development programmes (T98) due the increased costs for training. Sub-measure D.1.4.2 related to the assessment of competences for vocational training and its related milestones were amended based on Article 21 to enable the accreditation of competence assessment centres also in those educational fields where sectoral practical training centres do not exist, which constitutes a manifestly better alternative to implement the measure.

- Component 5 on higher education, science and innovation was modified to reflect a low market demand and lower number of universities eligible for internationalisation projects and a corresponding redistribution of funds towards college reorganisation projects (E.1.1.3.). Due to insufficient demand, the support intensity for innovative public procurement projects was increased, therefore reducing the number of supported projects (E.1.2.2.). Due to improved design of the measure to support innovative businesses, which constitutes a manifestly better alternative to implement the measure, the corresponding target was increased so that a higher number of start-ups can benefit from the financial support and acceleration services (E.1.2.3.). A new investment E.3.1 "Loans to enterprises to acquire and develop green industrial technologies and to foster the capacity of producing high added-value products" was added to this component and consists of a public investment in a fund to incentivise private investment and improve the access to finance in green and high value-added technologies as well as the Lithuanian defence and security industry. As part of this investment, guidelines for the Development of the Defense and Security Industry for 2023-2027 will enter into force, with the aim to improve the competitiveness of the Lithuanian defense and security industry.
- Component 6 on an efficient public sector and preconditions to recover after the pandemic was modified to delay the implementation deadlines for several milestones and reduce the scope of two targets under article 21. Regarding the creation of an advanced human resource management system (F.1.1.1.), no bids were received during the procurement call, requiring to reformulate the scope and delay the timing of the measure. Sub-measures F.1.1.2 and F.1.1.3 for establishing a competence centre in public sector were reformulated into one sub-measure and delayed to better implement the project. The scope of the leadership trainings was expanded to include the category of specialists in the trainings for internal staff competences while the preparation of the tender process was handed over to the external project management agency CPMA due to staff shortages in the ministry. In addition, the reform F.1.5 which includes the creation of a tool to perform comparisons of asset and transaction valuation was delayed due to manifestly better way to implement the project as the impact assessment concluded that a comprehensive asset valuation reform requiring legal amendments should be carried out to adjust the regulatory framework of valuer's profession allowing to better utilizing the tool. Regarding the target to create a cashless infrastructure in schools (F.1.4.4.), the target was revised downwards as the demand from schools to participate in the project had decreased due to many schools starting accepting payment by bank cards in the last years, lowering the interest in proprietary school cards with a payment option. Regarding sub-measure (F.1.3.5) that foresee the consolidation of National Development Institutions (NPI), Lithuania explained that it was economically irrational to eliminate 4 NPIs and create a new one, instead it was

decided to retain one NPI, INVEGA, and eliminate other 3 NPIs by integrating them into INVEGA. Lithuania also proposed to add a new reform (F.3.1) "Improving centralized public procurement", which foresees the expansion of the product list that could be purchased via the Central Purchasing Organisation (CPO) and the preparation of the plan for centralization of public purchasing by the health sector institutions. A new investment (F.3.2) was added to this component under Article 14. The investment consists of a capital injection of EUR 150 million to INVEGA to improve access to finance in Lithuania.

- Component 7 on social protection was modified to include a new reform to improve planning and delivery of social services. Furthermore, one target (target 189 of sub-measure G.1.2.2) was reduced and another (target 187 of sub-measure G.1.2.1) postponed under Article 21 due to increased costs of the measure and a delay in the procurement process which were outside of the control of national authorities.
- Component 8 - REPowerEU Chapter:

  Under the REPowerEU chapter and based on Article 21c of Regulation (EU) 2021/241, Lithuania proposed three investments and one new reform:

  Investment 1: Accelerating renovation of buildings

  Sub-measure 1: update and testing in practice of building renovation packages and standards. This measure is the continuation of sub-measure B.1.3.1 under component 2 of the Lithuania's RRP. It will result in several pilot green renovation projects renovating at least 16 500m2 of experimental buildings aiming to achieve on average at least a reduction of 30% of primary energy consumption.

  Sub-measure 2: Support for renovation of buildings. This measure scales up sub-measure B.1.3.4. under component 2 of Lithuania's RRP. It will support the renovation of at least 180 multi-apartment buildings, with the aim of reaching energy efficiency class A or B. Support will be provided through three streams: (i) compensation of on average at least 30% of the renovation works expenditure, (ii) compensation for the portion of the interest paid on the loan exceeding a rate of 3%, and (iii) 100% compensation of technical assistance expenditures.

  Investment 2: *Support for the purchase of clean inland waterway transport vehicles* consists of the purchase and delivery of equipment necessary for the zero-emission inland waterway transport. The investment will be composed of an electric vessel, a non-self-propelled barge, and an electric crane in the port of Kaunas Marvele for the transport of cargo along the waterway between the seaport of Klaipeda and the river port of Kaunas.

  Reform 1: Increasing the generation capacity from RES.

  Sub-measure 1: Improving the investment environment for RES developers. The reform aims at streamlining and speeding up renewables permitting and other administrative procedures, with the objective of facilitating RES deployment. It includes the reduction of the number of permits required, the shortening of the timeframe to obtain them and the definition and regulation of hybrid power plants. These amendments to the relevant legislation go beyond the

transposition of Renewable Energy Directive (RED) II and RED III. This reform will also include an analysis of how Lithuania could reach 100% of renewable electricity generation capacity with a particular focus on the technical and financial hurdles of reaching 100%. The study will analyse the RES scenarios and develop a transformation model of the Lithuanian electricity sector. The study will also assess the impact of RES on the reduction of GHG emissions, on air quality (including pollution from energy production) and on health.

Sub-measure 2: Support for the construction of onshore RES plants (solar and wind) consists of financial support provided to legal entities, farmers and renewable energy communities, which was provided under sub-measure B.1.1.2. but removed from Lithuania's RRP following the reduction in the amount of non-repayable financial contribution (Article 18). This investment is reintroduced in the REPowerEU chapter. This investment shall aim at deploying at least 225 MW of either solar or wind capacity.

Investment 3 (under loans): *Support for onshore RES plants (solar and wind)* consists of loans provided by INVEGA to business entities (including public entities engaged in similar activities as the private entities) to invest in projects supporting the creation of additional RES generation capacity (solar and wind).

Table 1. New and modified components and associated costs.

Component	Status	Costs (EUR million)
I: A resilient and future-proof health system	Modified	268
II: Green transformation of Lithuania	Modified	677
III: Digital transformation for growth	Modified	473
IV: Quality and accessible education for the entire life-cycle	Modified	312
V: Higher education, a coherent framework for stimulating innovation and high value-added business	Modified	1050
VI: Efficient public sector and preconditions to recover after the pandemic	Modified	213
VII: More opportunities for everyone to actively build national well-being	Modified	109
VIII: REPowerEU Chapter	New	748

Other elements not covered by the assessment criteria

The description included in the previous Staff Working Document (2021) 187 remains valid for the following aspects: consistency with other programmes, administrative organisation, contribution of the plan to gender equality and equal opportunities, consultation process, security self-assessment for digital investments and planned communication strategy.

Lithuania explained that several new measures will have a positive impact on gender equality and equal opportunities for all. The new reform in the social component aims to improve the integration of social assistance and employment promotion services at the municipal level, with a stronger

focus on individualised planning. The policy measure will target the social groups which have lowest employment prospects, providing them supplementary individualised services and increasing their employability. In addition, the REPowerEU chapter increases funding for the renovation of multi-apartment buildings, which improves the energy efficiency of buildings and reduces heating costs for residents, thus contributing towards reducing energy poverty often experienced by socio-economically disadvantaged groups.

State aid and competition rules fully apply to the measures funded by the RRF. EU funds channeled through the authorities of Member States, like the RRF funds, become state resources and can constitute State aid. When this is the case and State aid is present, these measures must be notified and approved by the Commission before Member States can grant the aid, unless those measures are covered by an existing aid scheme or comply with the applicable conditions of a block exemption regulation, in particular the General Block Exemption Regulation (GBER) declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 TFEU[1]. When State aid is present and it requires notification, it is the duty of the Member State to notify State aid measures to the Commission before granting them, in compliance with Article 108(3) TFEU. In this respect, the State aid analysis carried out by Lithuania in the recovery and resilience plan cannot be deemed a State aid notification. As far as Lithuania considers that a specific measure contained in the recovery and resilience plan entails de minimis aid or aid exempted from the notification requirement, it is the responsibility of Lithuania to ensure full compliance with the applicable rules.

3. SUMMARY OF THE ASSESSMENT OF THE PLAN

3.1. Comprehensive and adequately balanced response to the economic and social situation

The modified RRP including the REPowerEU chapter continues to cover in a comprehensive manner the six pillars of the Facility, i.e. (i) green transition, (ii) digital transformation, (iii) smart, sustainable and inclusive growth, (iv) social and territorial cohesion, (v) health and economic, social and institutional resilience, and (vi) policies for the next generation. The original RRP put forward a balanced set of reforms and investments addressing both the consequences of the COVID-19 pandemic and the main structural socio-economic and environmental challenges affecting Lithuania, contributing towards all of the six pillars referred to in Article 3 of Regulation (EU) 2021/241.

[1] Annex to the Communication to the Commission of 9 March 2023 on the Approval of the content of a draft for a Commission Regulation amending Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty and Regulation (EU) 2022/2473 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty; available at: https://competition-policy.ec.europa.eu/system/files/2023-03/GBER_amendment_2023_EC_communication_annex_0.pdf

The modifications of the plan, along with the REPowerEU chapter, did not have a significant impact on the previous assessment of the plan. The coverage of the six pillars by the Lithuanian revised plan is summarised in Table 2. For components 1 to 7, the contribution to the six pillars has not been modified in this table compared to the original RRP. All pillars are covered by at least one component, while a component may contribute to several pillars.

The REPowerEU measures together with some scaled-up existing measures and new investments strengthen the plan's contribution to the following pillars:

Green transition

Lithuania's modified RRP increases the ambition of some existing investments of component 2 (Green Transformation of Lithuania), namely in the field of transport. For instance, with the entry into force of a law on value-added tax granting tax deductions to businesses for the purchase of light zero-emission vehicles, Lithuania significantly reduced the number of vehicles for which a subsidy would need to be granted. Therefore, thanks to the resources freed up from the investment, Lithuania proposed to scale up investments aiming at purchasing additional zero-emission public transport vehicles and recharging infrastructure. Additionally, with regards to the existing renovations of multi-apartment buildings, Lithuania increased the support granted to homeowners, in the form of a subsidy covering on average at least 30% of the renovation costs, technical assistance and interest rate compensation above a threshold of 3% to offset the increase in costs due to inflation. Lithuania further included a new reform on the promotion of green finance through a Green Finance Action Plan. The reform also included the creation of a Green Finance Knowledge and Competence Centre.

The measures in the REPowerEU chapter contribute to achieving the Union's 2030 climate targets and the objective of EU climate neutrality by 2050 as they aim to accelerate the deployment of renewables by introducing measures to simplify permitting procedures, investments to promote renewable energy deployment and investments in multi-apartment building renovation and green renovation demonstration projects. In addition, the new REPowerEU measures foresee support to clean inland waterways transport, which will further decrease reliance on fossil fuels, especially from heavy-goods road transport. All measures included in the REPowerEU chapter are expected to contribute significantly to the green transition, or to addressing the challenges resulting therefrom.

Smart, sustainable and inclusive growth

The Lithuanian plan include a new financial instrument in component 5 providing loans to enterprises to acquire and develop green and high value-added technologies for industrial development. The objective of the investment is to implement the European Green Deal in industry by increasing circularity, decarbonisation and energy efficiency, by deploying environmentally friendly, low-waste and innovative and digital technologies, by supporting the production capacity for high value-added and low CO2 footprint products. Such instrument aims at providing loan support to enterprises in sectors with difficult access to finance from traditional financial institutions. As a result, it will mobilise the necessary funding to strengthen the production capacity

and make the Lithuanian industry more competitive. The instrument will contribute to the smart, sustainable and inclusive growth of the industrial sector and may also foster research, experimental development and innovation.

Social and territorial cohesion

As regards the social impact of the modified plan, the key reform is G.3 Reform 1 on improving the quality of social and employment services. With its aims to reduce the fragmentation of the planning and delivery of such services and to enhance the competences of social workers, the reform is expected to tackle a weakness of the current social protection system. The reform as a whole is expected to reinforce the social impact of the plan and increase its contribution to social cohesion. In addition, the REPowerEU chapter is expected to contribute to some extent by increasing the funding for renovation of multi-apartment buildings, which improves the energy efficiency of buildings and reduces heating costs for residents, thus contributing to reduced energy poverty often experienced by socio-economically disadvantaged groups.

Table 2. Coverage of the six pillars of the Facility by the modified Lithuanian RRP components

	Green transition	Digital transfor-mation	Smart, sustainable & inclusive growth	Social and territo-rial cohesion	Health, and economic, social and institutional resilience	Policies for the next genera-tion
C1 - A resilient and future-proof health system	○	○		●	●	
C2 - Green transformation of Lithuania	●	○	○	○		
C3 - Digital transformation for growth		●	●		○	○
C4 - Quality and accessible education for the whole life-cycle	○	○	●	●		●
C5 - Higher education, a coherent framework for Stimulating research and innovation and high value-added business	○		●			●
C6 - Efficient public sector and preconditions to recover after the pandemic	○	●	○	○	●	
C7 - More opportunities for everyone to actively build national well-being		○	○	●		
C8 - REPowerEU chapter	●					

Key: "●" investments and reforms of the component significantly contribute to the pillar; "○" the component partially contributes to the pillar

***

Taking into consideration all reforms and investments envisaged by Lithuania, its modified recovery and resilience plan continues to represent, to a large extent, a comprehensive and adequately balanced response to the economic and social situation, thereby contributing appropriately to all six pillars referred to in Article 3 of the RRF Regulation, taking the specific challenges and the financial allocation of Lithuania into account. This would warrant a rating of A under criterion 2.1 in Annex V to the RRF Regulation.

3.2. Link with country-specific recommendations and the European Semester

Although the modified plan proposes some changes in the substance of the current measures, they do not affect the previous assessment of the coverage of a significant subset of the challenges identified in the country-specific recommendations (CSRs) 2019 and 2020. The plan continues to address challenges in healthcare, education, higher education and innovation, public finance, social protection, as well as green and digital transitions.

On 12 July 2022 and on 14 July 2023 the Council recommended to Lithuania in the context of the European Semester to take actions in energy policy, healthcare and social services. In particular, the Council recommended in 2022 and 2023 CSR 4 to reduce overall reliance on fossil fuels by accelerating the deployment of renewables, increasing energy efficiency and decarbonisation of industry, transport and buildings, and ensure sufficient capacity of energy interconnections. In 2023 CSR 4, it further added to take steps to reduce energy poverty and step-up policy efforts aimed at the provision and acquisition of the skills needed for the green transition. Also, in 2022 and 2023 CSR 3 it was recommended to strengthen primary and preventive care, reduce fragmentation in the planning and delivery of social services and improve access to and quality of social housing. To complement CSR 3, in 2023 CSR 1 a recommendation was added to strengthen the adequacy of healthcare and social protection and improve general public services. In 2022 CSR 1 the Council recommended Lithuania to foster co-operative public procurement at central government and municipality levels.

The modified plan introduces new reforms and investments that help to maintain the coverage of a significant subset of the challenges identified in the 2019-2020 country-specific recommendations (CSRs). As the maximum financial contribution for Lithuania was adjusted upwards, all 2022 and 2023 structural recommendations were considered in the overall assessment The recommended 2023 CSRs were taken into account in the proposed modifications, the recommendations to improve general public services, improve the planning and delivery of social services, further reduce reliance on fossil fuels and accelerate the deployment of renewables. The addition of the REPowerEU chapter is expected to reinforce the ambition of the plan with regards to the 2022 and 2023 CSR 4 pertaining to energy transition. The reform on permitting is ambitious and is expected to contribute significantly to accelerating the deployment of renewable energies. The investment in clean inland water vehicles, while small, should contribute modestly to increasing the energy efficiency and decarbonisation of transport. The scaled-up investment to support multi-apartment building renovations will significantly contribute to increasing the energy

efficiency and decarbonisation of buildings. Additionally, the investment in the financial instrument aiming at increasing the production capacity from RES should contribute to the sufficient capacity of energy interconnections through increased electricity generation within the country.

In addition to the REPowerEU chapter, several reforms added to the plan aim at addressing a subset of the 2022 and 2023 CSRs. With regards to the 2022 CSR 3 pertaining to increasing the quality of social services, Lithuania added a social service reform aiming at improving quality and personalisation of social and employment services, as well as increasing integration of the management and delivery of employment services with other related services. With regards to the 2022 CSR 1, pertaining to fostering co-operative public procurement at central government and municipality levels, Lithuania proposed a reform to expand the product list that could be purchased via the Central Purchasing Organisation (CPO), and prepare a plan for centralization of public procurement of the health sector institutions and agencies.

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Taking into consideration the reforms and investments envisaged by Lithuania, its modified recovery and resilience plan is expected to contribute to effectively addressing all or a significant subset of challenges identified in the country-specific recommendations, or challenges in other relevant documents officially adopted by the Commission under the European Semester, and the modified recovery and resilience plan represents an adequate response to the economic and social situation of Lithuania. This would warrant a rating of A under criterion 2.2 in Annex V to the RRF Regulation.

3.3. Growth potential, job creation, economic, institutional and social resilience, European Pillar of Social Rights, mitigating the impact of the crisis, and social territorial cohesion and convergence

The new and modified reforms and investments put forward by Lithuania will accelerate the green transition and energy independence which will positively affect Lithuania's growth potential, and its economic and institutional resilience. In particular, Lithuania included a financial instrument providing loans to enterprises to acquire and develop green and high value-added technologies for industrial development. The instrument will be used to provide financial support to SMEs and larger enterprises in sectors with difficulties accessing financial aid from traditional financial institutions. As a result, the instrument will mobilise the necessary funding, strengthening the production capacity of the Lithuanian industry.

Stylised simulations by the Commission services estimate that, compared to the baseline scenario (the original version of Lithuania's RRP), the new interventions funded by the RRF loan will result in a higher GDP level of 0.4% on average over the period 2024-2027, not explicitly including the possible positive impact of structural reforms. According to the information presented in Lithuania's amendment request, Lithuania estimates that the new interventions included in the amended RRP will result in a higher GDP level of 0.97% on average, or EUR 492,5 million per year, over the period 2023-2027. Lithuania's projections also show a modest positive social impact

of the new measures (the employment rate is projected to increase by 0.32%) and a slightly negative fiscal impact (the effect on the general government budget balance is estimated to be -0.27% of GDP) over the 2023-2027 period.

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The nature and extent of the proposed modifications to Lithuania's recovery and resilience plan confirm and strengthen the previous assessment (Rating of A) of the plan's impact on the growth potential, job creation, and economic, social and institutional resilience of the Member State, on contributing to the implementation of the European Pillar of Social Rights, including through the promotion of policies for children and youth, and on mitigating the economic and social impact of the COVID-19 crisis, thereby enhancing the economic, social and territorial cohesion and convergence within the Union, as reflected in the previous SWD(2021) 187 final.

3.4. The principle of 'do no significant harm'

The modifications of the measures included in the RRP do not have an impact on the assessment of the principle of 'do no significant harm' which remains identical to the original plan.

Lithuania's REPowerEU chapter includes a systematic assessment of each measure against the principle of 'do no significant harm' (DNSH), for each of the six environmental objectives within the meaning of Article 17 of the Taxonomy Regulation. Lithuania's self-assessment often stresses the environmental and climate benefits of measures, it also provides information allowing to assess that measures will comply with the 'do no significant harm' principle – for instance by providing reassurance that the implementation of the existing EU and Lithuanian legislative framework will prevent any significant harm, or by indicating that any measure that could have had a significant impact was carved out from funding under the Recovery and Resilience Facility. For example, the investment on sustainable transport only allows for the purchase of electric vessel and crane and building renovations will achieve energy certification of class A.

For the financial instrument, where it is not known ex-ante which projects are to be financed, adherence with the 'do no significant harm' principle is ensured by introducing specific safeguards in the measure description and in the related milestones and targets, to monitor the implementation of the measures. This is of relevance for the new financial instrument under Component 5 on Loans to enterprises to acquire and develop green industrial technologies and high added value for industrial development.

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Taking into consideration the assessment of all the measures envisaged, no measure for the implementation of reforms and investments projects included in Lithuania's modified RRP, including its REPowerEU chapter, is expected to do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) No 2020/852 (the principle of 'do no significant harm'). This would warrant a rating of A under criterion 2.4 of Annex V to the RRF Regulation.

No measure under the Lithuanian RRP neither the REPowerEU chapter falls under Article 21c (3), point (a) of Regulation (EU) 2021/241.

3.5. Green transition

Climate target

The modified RRP of Lithuania follows the methodology for climate tagging set out in Annex VI to the RRF regulation, by identifying intervention fields, and corresponding coefficients for the calculation of support to the climate objectives for each measure (the table in Annex I presents the detailed application of the climate tagging methodology). It should be noted that:

a. the tagging and the estimated expenditure of existing measures was not modified with the exception of the investments removed (sub-measure B.1.1.2. and B.1.3.1) following the downward revision in the amount of non-repayable financial contribution (Article 18 of RRF Regulation) to the Lithuanian RRP. On this basis the assessment reflected in the previous SWD(2021) 187 final is maintained for these measures.
b. For the new measures of the modified plan:
    - the choice of intervention fields for the green transition is well justified and reflects the nature, focus, objective, or expected outcome of the investments included in the component.
    - the modified plan did not propose to increase the climate coefficients of the selected intervention fields for any measure.

The modified Lithuanian RRP includes measures supporting climate change objectives for an amount representing 37.4% of the total plan's allocation (EUR 1.4 billion out of EUR 3.8 billion) in the form of repayable and non-repayable financial contribution, including the allocations of the REPowerEU chapter. Measures supporting climate change objectives represent 99.4% of the total estimated costs of measures in the REPowerEU chapter, according to the methodology for climate tracking set out in Annex VI of the modified Recovery and Resilience Facility Regulation. All measures in the REPowerEU chapter have received a climate tag of 100%, except for the measure on inland waterways transport which received a 40% climate tag for the purchase of the electric crane, and the sub-measure on the preparation of Lithuanian energy system modelling study, which is not tagged. Therefore, the climate change contribution of the total plan, as well as of the REPowerEU, exceeds the minimum climate target of 37% as set out in the Regulation. The climate change contribution for each of the components of the plan is set out in Table 3 below. The largest contributions come from REPowerEU (52% of the overall climate contribution) and the component on the green transformation of Lithuania (46% of the overall climate contribution). The remaining components contribute together to 2% of the overall climate contribution. The REPowerEU chapter presents investments amounting to EUR 747.6 million that aim to accelerate the deployment of renewable energy sources, to streamline the processing of permitting, to analyse and model the Lithuanian energy system, and to support the development of clean inland waterway transportation. This chapter reinforces the investments contained in the initial RRP for the renovation of multi-apartment buildings and reintroduces the investment support for the creation

of electricity generation capacity from RES, following a reduction of the total financial contribution of the initial RRP.

Table 3. Climate contribution by component

	Budget (EUR m)	Climate contribution (EUR m)	Climate contribution as percentage of component budget	Climate contribution as percentage of the total budget of the plan
C1. A resilient and future-proof health system	268.000.000	11.760.000	4,4%	0,3%
C2. Green transformation of Lithuania	676.630.518	671.088.896	99,2%	17,4%
C3. Digital transformation for growth	473.410.000	0	0,0%	0,0%
C4. Quality and accessible education for the whole life-cycle	311.520.000	0	0,0%	0,0%
C5. Higher education, a coherent framework for Stimulating research and innovation and high value-added business	1.050.219.000	2.000.000	0,2%	0,1%
C6. Efficient public sector and preconditions to recover after the pandemic	212.697.926	0	0,0%	0,0%
C7. More opportunities for everyone to actively build national well-being	109.200.000	12.140.000	11,1%	0,3%
C8. REPowerEU chapter	747.560.379	743.060.379	99,4%	19,3%
Total	**3.849.237.823**	**1.440.049.275**		**37,4%**

The modified RRP contains reforms and investments that are expected to significantly contribute to the green transition, including biodiversity, addressing the country specific recommendation as well as to the achievement of the Union climate target by 2030 and climate neutrality by 2050.

The modified RRP modifies four measures and removes (part of) two measures contributing to the green transition, in terms of estimated expenditure. The (partly) removed measures are due to a decrease in the total financial contribution under Article 18 of the RRF Regulation. This concerns sub-measure B.1.1.2. and sub-measure B.1.3.1. Regarding the modified measures, in order to ensure efficient use of the grant allocation, Lithuania proposed to reduce the investment under measure B.1.2.1. by EUR 41 million, and re-allocate resources freed up towards additional zero-emission public transport vehicles and recharging infrastructures of sub-measure B.1.2.2. and B.1.2.3. Additionally, due to the increase in the cost of renovations, Lithuania has dedicated a larger amount of RRF funds to the renovation of multi-apartment buildings. Beyond the modifications on the basis of Article 21 of the RRF Regulation, the new plan includes 4 additional measures that contribute to the green transition, with an estimated additional climate contribution of EUR 594.8 million (compared to the original plan), bringing the green contribution to EUR 1.4 billion.

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Taking into consideration the assessment of all the measures envisaged, the modified recovery and resilience plan, including its REPowerEU chapter, is expected, to a large extent, to make a significant contribution to the green transition or to address the challenges resulting from it and ensures that at least 37% of its total allocation contributes to the climate target. At least 37% of the total estimated costs of the REPowerEU chapter contribute to the climate target. This would warrant a rating of A under criterion 2.5 of Annex V to the RRF Regulation.

3.6. Digital transition

The modified RRP entailed revisions of measures in the context of Article 21 for 5 measures contributing to the digital transition. In addition, the scope and budget of the measure C.1.1 Transformation of public information technology governance was scaled up to reinforce the State's cybersecurity capabilities, including investigations of cybercrimes and education in cybersecurity. The REPowerEU chapter has not included any measures contributing to the digital transition. All other milestones and targets contributing to the digital transition remain unchanged. Therefore, based on the methodology set out in Annex VII of the RRF Regulation, the contribution to digital objectives accounts for 23% (excluding the measures in the REPowerEU chapter).

Table 4. Digital contribution by component

	Budget (EUR m)	**Digital contribution (EUR m)**	**Digital contribution as percentage of component budget**	**Digital contribution as percentage of the total budget of the plan**
C1. A resilient and future-proof health system	268.000.000	89.500.000	33%	2,9%
C2. Green transformation of Lithuania	676.630.518	40.000.000	6%	1,2%
C3. Digital transformation for growth	473.410.000	459.410.000	97%	14,8%
C4. Quality and accessible education for the whole life-cycle	311.520.000	33.080.000	11%	1,1%
C5. Higher education, a coherent framework for Stimulating research and innovation and high value-added business	1.050.219.000	0	0%	0,0%
C6. Efficient public sector and preconditions to recover after the pandemic	212.697.926	43.561.926	20%	1,4%
C7. More opportunities for everyone to actively build national well-being	109.200.000	58.550.000	54%	1,9%
Total (excluding REPowerEU chapter)	**3.101.677.444**	**724.101.926**		**23,3%**

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Taking into consideration the assessment of all the measures envisaged, the modified recovery and resilience plan is expected, to a large extent, to make a significant contribution to the digital transition or to address the challenges resulting from it and ensures that at least 20% of its total allocation (excluding the measures in the REPowerEU chapter) contributes to supporting digital

objectives. This would warrant a rating of A under criterion 2.6 of Annex V to the RRF Regulation."

3.7. Lasting impact of the plan

The amendments made by Lithuania to its Recovery and Resilience plan maintain the overall level of ambition of the original plan, while introducing additional reforms and investments in strategic sectors (e.g., energy transition or social services), thereby improving the overall long-term and structural impact of the plan. The new REPowerEU chapter was built upon the 2022 and 2023 energy CSRs further contributing to Lithuania's green transition, long-term sustainability and security of its energy system. The measures will support the country's decarbonisation efforts, bringing positive long-lasting effects for the Lithuanian economy and will support Lithuania's commitment to the European Green Deal. New measures are expected to improve the legal environment for renewables developers and provide an update assessment on the Lithuanian energy system (with a new Lithuanian energy system modelling study), laying the ground for additional renewable energy production capacities. In addition, new investments will improve the energy efficiency of buildings, reducing energy demand and tackling the challenge of decreasing energy poverty. Finally, investments on the purchase of zero-emission inland waterway transport vehicles will contribute towards decreasinge the country's dependence on fossil fuels. Lithuania also took into consideration the impacts of soaring prices and the latest humanitarian and health crises in their modified RRP, thereby proceeding to respond to the latest economic and social developments with additional reforms in the areas of green finance (component B), administrative barriers for operating businesses and public procurement participation (Component F) and social services targeting the integration of the unemployed and social workers' competences (Component G). These additional reforms are complementary to the original reforms and investments, increasing the plan's lasting positive effects on Lithuania and building a more resilient and flexible economy.

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Taken into consideration the nature and extent of the proposed modifications to the Lithuanian RRP, the final set of investments and reforms is assessed to continue to satisfactorily address the structural weaknesses of Lithuania and to have lasting positive effects on its economy. Therefore, the suggested changes do not have an impact on the previous assessment (rating of A) of the lasting impact of the plan under criterion 2.7 of Annex V to the RRF Regulation.

3.8. Milestones, targets, monitoring and implementation

The overall organisational arrangements to assess the adequacy of the plan implementation and ensure a correct monitoring of progress remain unchanged. The Central Project Management agency (CPMA) remains responsible for the administration of the plan and the Ministry of Finance for its management, with the relevant institutional actors involved to ensure the implementation of the different reforms and investments.

The milestones and targets of the modified Lithuania RRP enable an adequate monitoring of the plan's implementation. Each of the new reforms and investments introduced under the REPowerEU chapter includes at least one target and/or milestone that contains the key elements of the measure and allows for the assessment of the achievement of its objectives. This new chapter includes a set of fourteen new milestones and targets. For reforms taking the form of a new legal act the milestone is the entry into force of the new piece of legislation. The implementation of the investments will be assessed by the certificates of building renovations, purchase of inland waterways vehicles and installation of additional MW generation capacity from RES. For the financial instruments, the first milestone captures the setting up of the fund, while the last milestone captures the commitment of 100% of the funds with the final recipients.

The proposed indicators chosen for the implementation of milestones and targets are clear, realistic and robust. Lithuania has in some cases improved the clarity of the plan's monitoring procedures, set additional milestones and targets to ensure the achievement of the sub-measures and better assess their achievement leading to a more efficient, transparent and provable recovery and resilience plan. The modified plan includes for instance an additional milestone (M13a) related to reform 1 on improving the quality and accessibility of the health services to provide assurance on the implementation of the Action Plan on Digital Health System.

The nature and extent of the proposed modifications to Lithuania's recovery and resilience plan addresses most of the risks identified on the previous assessment reflected in SWD (2021) 181, improving the effective monitoring and implementation of the recovery and resilience plan. Lithuania has improved the formulation of its milestones and targets, improving the alignment of the actions described in the measures with the milestones and targets description and correcting errors in the formulation when necessary. This should ease the assessment process of the fulfilment of the measures, facilitating a timely disbursement of the funds.

However, the Lithuanian original plan displayed an uneven distribution of milestones and targets, accentuated in the current revision. Without taken into consideration the REPowerEU chapter and new measures, Lithuania's RRP revision postpones 29 milestones and targets, further backloading towards 2026 the full implementation of the plan. The postponement of several milestones and targets will affect the payment profile, postponing 19 milestones and targets to the last three payments of the RRP taking place in 2026, significantly increasing the amount of grants to be allocated in the last payment request.

Regarding the distribution of milestones and targets, milestones will continue to dominate the first phase of the plan's implementation, laying the groundwork for investments resulting from the adopted reforms while targets, quantifying the objectives of investments will continue to dominate in the second period of implementation, with an accumulation of targets at the end of the implementation phase. The REPowerEU chapter is characterized for containing more milestones than targets, but their distribution follows a similar display than the other components with few milestones left for the end of the RRF timeframe.

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The arrangements proposed by Lithuania in its modified recovery and resilience plan are expected to be adequate to ensure effective monitoring and implementation of the recovery and resilience plan, including the envisaged timetable, milestones and targets, and the related indicators. This would warrant a rating of A under the assessment criterion 2.8 of Annex V to the RRF Regulation.

3.9. Costing

Lithuania provided individual estimated costs for all the new measures that entail a cost in the recovery and resilience plan, including the REPowerEU chapter. Lithuania also provided individual justifications for all the measures whose modifications entailed a change in the cost estimates or a related target, including on the proportionality of the relevant amendments.

The cost information provided by Lithuania is mostly sufficiently detailed and substantiated. Lithuania provided estimates and assumptions on costs using the standard template table, which was intended to summarize the key information and evidence on costing, including the methodology underlying the cost calculations.

Lithuania also submitted additional documents and materials intended to clarify costing estimates and provided costing data and benchmarks on comparable investments done in the past or in other countries. These documents also include descriptions and explanations of the main drivers and changes in the costs of the amended measures and their proportionality.

The assessment of the cost estimates and supporting documents shows that the majority of the costs of the new measures are well justified, reasonable, plausible and do not include costs covered by existing or planned EU financing and are commensurate to the expected economic and social impact of the envisaged measures. Moreover, the changes in the cost estimates of the modified measures are justified and proportional.

Reasonable costs

Assumptions used by Lithuania to estimate the costs of the new measures and those in the REPowerEU chapter provide a reasonable explanation of their primary cost drivers. The provided materials generally allow for identifying the methodology behind the cost estimates, with no concrete evidence that would undermine the reasonability of the costing provided.

New measures in the Lithuanian recovery and resilience, including those in the REPowerEU chapter, comply with the eligibility criteria set out in the RRF Regulation. All costs are incurred for reforms and investments after February 2020 and after February 2022 for the measures in the REPowerEU chapter. Value-added tax (VAT) is not included in any of the cost estimates. Some of the measures included temporary recurrent costs that are acceptable, as relevant justifications are provided, showing that these costs are temporary and in line with the objective of the measures.

The reasonability of the costs of the modified measures have not changed from the initial assessment of these measures. Changes in the cost estimates for all of them are duly justified and proportional. In the case of measures whose costs are being amended under Article 21(1) of Regulation (EU) 2021/241, sufficient information was provided to justify the objective

circumstances and the proportionality of the changes in the cost estimates or related target. In this context, the reasonability of the cost estimates, taking into account the new measures, including those in the REPowerEU chapter, and the amended measures, was established to a medium extent.

Plausible costs

The amount of the estimated costs of new measures, including those in the REPowerEU chapter, is in line with the nature and type of the envisaged reforms and investments. Lithuania provided supporting documents and evidence to substantiate the cost estimates for most of the new measures, including those in the REPowerEU chapter.

The plausibility of the costs of the modified measures has remained mostly unchanged from the initial assessment taken into consideration that the changes in the cost estimates generally are duly justified and proportional. Sufficient information was provided to justify the objective circumstances and the proportionality of the changes in the cost estimates or related target.

Considering the limitations of an ex-ante assessment of cost estimates, the amounts proposed for financing were deemed appropriate and seen as establishing the plausibility of the cost estimates to a medium extent.

No double Union financing

Lithuania indicated that the costs for new and REPowerEU measures will not be funded at the same time by other Union funding sources. The commitment to put in place safeguards to prevent double funding remain and were not altered by the plan's modification.

Commensurate and cost-efficient costs

The total cost of the modified Lithuanian recovery and resilience plan is commensurate to the expected social and economic impact of the envisaged measures. The plan is expected to effectively address a significant subset of challenges identified in the country-specific recommendations (CSRs). The main objectives of the plan are to foster the twin transition, address bottlenecks to a lasting and sustainable growth, job creation and economic, social and institutional resilience, thereby reducing vulnerability to shocks.

The plan contributes to strengthening social cohesion and social protection and to the implementation of the European Pillar of Social Rights. The plan enhances the economic, social and territorial cohesion and convergence within the Union. The economic and social impact of the plan in combination with the positive cost assessment, indicates that the cost is in line with the principle of cost-efficiency.

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The justification provided by Lithuania the amount of the estimated total costs of the modified recovery and resilience plan is to a medium extent reasonable, plausible, in line with the principle of cost-efficiency and is commensurate to the expected national economic and social impact. Lithuania provided sufficient information and evidence that the amount of the estimated cost of

the reforms and investments of the modified recovery and resilience plan to be financed under the Facility is not covered by existing or planned Union financing. This would warrant a rating of B under the assessment criterion 2.9 of Annex V to the RRF Regulation.

3.10. Controls and audit

The previous assessment had concluded on the adequacy of the control and audit arrangements proposed by Lithuania (Rating of A) under criterion 2.10 of Annex V to the RRF Regulation, subject to the timely fulfilment of the milestone pertaining to the repository system for collecting and storing data (M179). As part of Lithuania's first payment request, the aforementioned milestone was assessed as satisfactorily fulfilled, as reflected in COM (2023) 1516. Additional assurances were provided by Lithuania regarding the continuous compliance with the milestone, namely a commitment to continue to develop its system for data collection and monitoring.

The modified RRP comprises an update of the audit and control framework. In addition to the responsibilities entrusted to the managing and administering authorities (as described in section 3.8), the proposed modifications to Lithuania's management and internal control system assign the role of coordinating body to the Central Project Management Agency (CPMA) alongside the Ministry of Finance. Furthermore, Lithuania's modified RRP foresees the use of existing national information systems to store the data referred to in Article 22(2)(d)(iii) of the Regulation (EU) 2021/241, until INVESTIS becomes fully operational. INVESTIS is a single information system dedicated to the management of the recovery and resilience plan and other EU funds for 2021-2027 period, which will be set up and become operational in Q4 2023.

The arrangements proposed by Lithuania in the modified recovery and resilience plan to prevent, detect and correct corruption, fraud and conflicts of interest when using the funds provided under the Facility, including the arrangements aimed to avoid double funding from the Facility and other Union programmes, are assessed to be adequate. This would warrant a rating of A under the assessment criterion 2.10 of Annex V to the RRF Regulation.

3.11. Coherence

The modifications to the RRP are coherent across the components and show thematic interlinkages and synergies. The modified RRP presented by Lithuania is structured in eight components, of which each component is built around consistent packages of both reforms and investments, with mutually reinforcing and complementary measures.

The modifications increase the overall coherence of the plan and accelerate Lithuania's transition to a more sustainable and inclusive economy, by strengthening green and digital measures and leveraging the new REPowerEU chapter. Green transition measures were boosted by a set of additional investments and reforms to increase the share of renewables in the national energy mix, as well as to support building renovation to increase energy efficiency. The digital transition dimension was also reinforced with additional investments into cybersecurity.

Additionally, the new investment for enterprises to acquire and develop green industrial technologies and to foster the capacity of producing high added-value products contributes to improve the business environment in Lithuania.

Mutually reinforcing measures

Reforms newly included in the plan enable and underpin the planned investments, while investments aim at operationalising the reforms. Hence, the modifications to the plan respect the components' coherence as well as the coherence of the plan as a whole and ensure that all the measures are mutually-reinforcing. For instance, a reform to promote the investment environment for RES developers is expected to lay down the necessary legislative framework to stimulate investments into additional generation capacity from RES, for which the financial instrument will provide investment support to RES businesses.

The additional REPowerEU chapter was aligned with the measures deployed under the initial RRP to support the green transition and further reinforce the ambition of some of them. This is in particular the case for measures targeting the energy renovation of buildings and the production of renewable energy. The REPowerEU chapter was built around a consistent package of both reforms and investments that are mutually reinforcing in the areas of energy savings, energy efficiency and overall support for the clean energy transition.

Complementarity of measures

Modifications to the existing components of the Lithuanian RRP did not negatively alter the complementary of the components. For instance, the REPowerEU chapter contains an investment that is a scale-up of the investment under measure B.1.3.4. of the RRP, where additional support is provided to homeowners for the renovation of multi-apartment buildings. At the level of the modified plan, no component is assessed as pursuing contradictory aims.

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Taking into consideration the qualitative assessment of all components of Lithuania's modified recovery and resilience plan, their individual weight (importance, relevance, financial allocation) and their interactions, the plan contains measures for the implementation of reforms and public investments which, to a high extent, represent coherent actions. This would warrant a rating of A under the assessment criterion 2.11 of Annex V to the RRF Regulation.

3.12. REPowerEU

The implementation of the measures included in the REPowerEU chapter are expected to contribute notably to supporting the objectives in Article 21c (3), points (b), (c) and (e). The investments to support the construction of onshore RES plants (solar and wind power) the investment on multi-apartment buildings renovation, the reform to simplify permitting procedures for renewable energy projects and the study for the preparation of Lithuania's energy system to transitioning the electricity system to 100% renewable energy are expected to contribute to the objective set out in Article 21c (3), point (b) of the Regulation, that is, to boosting energy efficiency

in buildings and critical energy infrastructure, decarbonising industry, increasing the production and uptake of sustainable biomethane and of renewable or fossil-free hydrogen, and increasing the share and accelerating the deployment of renewable energy.

The objective set out in Article 21 c (3), point (c) on energy poverty is expected to be addressed by a measure providing support for the renovation of multi-apartment buildings, which improves the energy efficiency of buildings and reduces heating costs for residents. It contributes to an extent towards reducing energy poverty often experienced by socio-economically disadvantaged groups.

The objective set out in Article 21c (3), point (e) on addressing internal and cross-border energy transmission and distribution bottlenecks, supporting electricity storage and accelerating the integration of renewable energy sources, and supporting zero-emission transport and its infrastructure, including railways is expected to be addressed by a reform contributing to reaching 100% of the electricity generated from renewable energy sources in Lithuania by analysing various modelling scenarios and developing a transformation model of the Lithuanian electricity sector, thus contributing to addressing internal and cross-border energy transmission and distribution bottlenecks. Additionally, the REPowerEU chapter contains an investment expected to reduce the use of road transport of goods by encouraging an alternative and cleaner transport of goods and other types of cargo over water, thus supporting zero-emission transport and its infrastructure. The REPowerEU chapter also addresses the need to diversify away from fossil fuels, notably by accelerating the deployment of renewable energy and through investments in zero-emission inland waterways vehicles.

The proposed measures are expected to have a lasting impact due to their nature. According to the European Commission's 2023 European Semester Country Report (SWD (2023) 615), Lithuania still imports two-thirds of its electricity needs. New investments in the RRP are expected to improve long-term energy security and affordability. For instance, the renovation of buildings is expected to improve energy efficiency of the building stock for the upcoming decades and the deployment of renewable energies is expected to improve the energy supply in the region in a long lasting manner.

Additionally, the measures in the REPowerEU chapter are coherent with the efforts of Lithuania's original RRP to promote the decarbonisation of the economy by scaling up the deployment of renewable energy capacity, the building renovation process, and the decarbonisation of the transport sector.

Complementarily, the REPowerEU chapter builds up on existing national programmes on buildings renovation and enhances it by promoting higher standards of energy efficiency.

Targeted consultations were held with relevant stakeholders in relation to the REPowerEU chapter. Social and economic partners and local and regional levels were involved. Ministries consulted their partners in their field and extracted activities that directly contribute to the achievement of the REPowerEU objectives. Consulted stakeholders highlighted the importance of reinforcing investments in renewable energy production and energy independence, which is reflected in the proposed measures.

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Taking into consideration the assessment of all the measures envisaged in the REPowerEU chapter, the chapter is expected, to a large extent, to contribute effectively to energy security, the diversification of the Union's energy supply, an increase in the uptake of renewables, energy efficiency, and the reduction of dependence on fossil fuels before 2030. This would warrant a rating of A under criterion 2.12 of Annex V of the RRF Regulation

3.13. Cross-border or multi-country dimension or effect

The REPowerEU chapter do not included any cross-border infrastructure or multi-country project, however, the measures included have a multi-country or cross-border dimension or effect. The REPowerEU chapter contributes to securing energy supply in the Union as a whole. In particular, substantial investment support will be provided to businesses (including public entities engaged in similar activities) and renewable energy communities for the development and installation of additional RES generation capacity. This will contribute significantly to increasing the production of electricity from renewable energy sources which, in turn will reduce reliance on electricity imports. Additionally, a study for the preparation of Lithuania's energy system to transitioning the electricity system to 100% renewable energy will lay the strategic ground to further increase RES production, and ultimately contribute to reducing Lithuania's dependency on fossil fuels.

The REPowerEU chapter contributes to reducing dependency on fossil fuels and to reducing energy demand. In particular, investment support will be provided for the renovation of multi-apartment buildings (reaching energy efficiency Class A), thus improving the energy efficiency of Lithuania's housing sector. Further investment support will be provided to establish the necessary infrastructure for clean inland waterway transport of heavy goods. This untapped transport solution is expected to provide alternatives to heavy good road transport options, thus contributing towards the reduction of traffic congestion and the reduction of demand of imported fossil fuels.

100% of the costs included in the REPowerEU chapter are attributed to measures with a multi-country or cross-border dimension or effect, which is significantly above the 30% minimum target and therefore justifies rating the chapter as expecting to have, to a large extent, a cross-border effect.

Table 5. Summary of REPowerEU measures

REPowerEU measure	Costs (EUR million)	Contribution to the target in %
Support to the construction of onshore RES plants (solar and wind power)	96.2	12.9%
Financial instrument to support the construction of RES (wind and solar)	549.13	73.5%
Multi-apartment building renovation	80.7	10.8%
Update and testing in practice of building renovation packages and standards	10	1.3%

REPowerEU measure	Costs (EUR million)	Contribution to the target in %
Clean Inland waterway transport	9.09	1.2%
Study for the preparation of Lithuania's energy system to transitioning the electricity system to 100% renewable energy	2.4	0.3%
TOTAL	747.56	100%

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Taking into consideration the assessment of all the measures envisaged in the REPowerEU chapter, the measures in the chapter are expected, to a large extent, to have a cross-border or multi-country dimension or effect. This would warrant a rating of A under criterion 2.13 of Annex V of the RRF Regulation.

ANNEX I: CLIMATE TRACKING AND DIGITAL TAGGING

The following table provides the green and digital tagging contribution of the Lithuanian RRP. New measures are highlighted in blue while modified measures are marked in green.

Measure/ Sub-Measure Name ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
LT-C[C1]-R[A-1-1-.A-1-1-10-]	Development of healthcare quality assessment model	2,50	011	0%	4 - 011	100%
LT-C[C1]-R[A-1-1-.A-1-1-11-]	Digitalisation of the healthcare sector	85,70	095	0%	4 - 095	100%
LT-C[C1]-R[A-1-1-.A-1-1-9-]	Establishment of Health Professionals Competence Platform	1,30	011	0%	4 - 011	100%
LT-C[C1]-R[A-1-2-.A-1-2-2-a-]	Increase of human resources and infrastructure capacity for the provision of long-term care services - Day Centres (installation)	5,40	026	40%	-	0%
LT-C[C1]-R[A-1-3-.A-1-3-3-a-]	Modernisation of emergency departments and resuscitation units in regional hospitals - Reconstruction	24,00	026	40%	-	0%
LT-C[C2]-I[B-1-4-.B-1-4-]	Increasing GHG absorption capacity	16,00	037	100%	-	0%
LT-C[C2]-R[B-1-1-.B-1-1-1-]	Preparatory work for the development of offshore wind power plant and related infrastructure	9,79	028	100%	-	0%
LT-C[C2]-R[B-1-1-.B-1-1-2-b-]	Support for the construction of individual storage facilities - E. construction of individual energy storage facilities	6,44	033	100%	-	0%
LT-C[C2]-R[B-1-1-.B-1-1-3-]	Installation of other electricity storage infrastructure	100,00	033	100%	4 - 033	40%
LT-C[C2]-R[B-1-2-.B-1-2-1-a-]	Support for the purchase of clean vehicles by the public sector and business - Purchase of clean cars	55,60	n/a[2]	100%	-	0%
LT-C[C2]-R[B-1-2-.B-1-2-1-c-]	Support for the purchase of clean vehicles by the public sector and business - Support for the production of electric buses (assembly)	3,40		100%	-	0%

[2] The 'Methodology for climate tracking' annexed to the Recovery and Resilience Facility Regulation does not set out intervention fields that would allow for climate or environmental tracking of electric vehicles or plug-in hybrid vehicles, except for vehicles for urban transport falling under intervention field 074. According to Article 18(4)(e) of the Regulation, the methodology should however 'be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VI'. In this context, the Commission has applied a 100% climate contribution coefficient for zero-emission vehicles of all categories (this includes battery electric and fuel cell/hydrogen-powered vehicles); a 40% climate contribution coefficient for plug-in hybrid light-duty vehicles; and, in line with the criteria under the Taxonomy Regulation, a 100% climate coefficient for low-emission heavy-duty vehicles.

Measure/ Sub-Measure Name ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
LT-C[C2]-R[B-1-2-.B-1-2-2-]	Support for the purchase zero-emission public transport vehicles	78,00	074	100%	-	0%
LT-C[C2]-R[B-1-2-.B-1-2-3-a-]	Installation of vehicle charging/alternative fuel filling infrastructure - Expansion of refuelling/charging infrastructure	83,00	077	100%	-	0%
LT-C[C2]-R[B-1-2-.B-1-2-3-b-]	Installation of vehicle charging/alternative fuel filling infrastructure - Installation of recharge/charge infrastructure (public transport)	6,00	073	100%	-	0%
LT-C[C2]-R[B-1-2-.B-1-2-3-c-]	Installation of vehicle charging/alternative fuel filling infrastructure - Installation of recharging points for private electric vehicles	46,00	073	100%	-	0%
LT-C[C2]-R[B-1-2-.B-1-2-4-a-]	Support to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and green hydrogen) - Establishment of biomethane gas production capacity	22,21	030b	100%	-	0%
LT-C[C2]-R[B-1-2-.B-1-2-4-b-]	Support to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and green hydrogen) - Installation of second generation biofuel production capacity	8,70	030b	100%	-	0%
LT-C[C2]-R[B-1-2-.B-1-2-4-c-]	Support to develop RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and green hydrogen) - Development of green hydrogen technologies and their use	20,00	032	100%	-	0%
LT-C[C2]-R[B-1-3-.B-1-3-2-]	Tools to facilitate building renovation coordination and technical assistance	3,00	026bis	100%	-	0%
LT-C[C2]-R[B-1-3-.B-1-3-3-]	Promoting the supply of construction products and services that speed up the renovation of buildings	50,00	022 -	100%	-	0%
LT-C[C2]-R[B-1-3-.B-1-3-4-]	Support for faster renovation of buildings in line with up-to-date building renovation standards	162,95	025b	100%	-	0%
LT-C[C3]-I[C-1-4-.C-1-4-1-]	Development of Lithuanian-language technological resources	35,00	-	0%	3 - 012	100%
LT-C[C3]-I[C-1-4-.C-1-4-2-]	Digitisation and accessibility of cultural resources	30,00	-	0%	5 - 021	100%
LT-C[C3]-I[C-1-4-.C-1-4-3-]	Production of digital education content and resources	20,00	-	0%	3 - 012	100%

Measure/ Sub-Measure Name ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
LT-C[C3]-I[C-1-4-.C-1-4-4-a-]	Financial instruments for business creation and digital innovation - Developing and deploying digital innovation	15,00	-	0%	2 - 009	100%
LT-C[C3]-I[C-1-4-.C-1-4-4-b-]	Financial instruments for business creation and digital innovation - Development and deployment of ESA and AI solutions	3,00	-	0%	6 - 021	100%
LT-C[C3]-I[C-1-5-.C-1-5-2-]	Further development of very high capacity networks	49,00	-	0%	1 - 054	100%
LT-C[C3]-I[C-1-5-.C-1-5-3-]	Innovation in mobility	24,50	-	0%	1 - 054	100%
LT-C[C3]-R[C-1-1-.C-1-1-a-]	Transformation of public information technology governance - Development of ICT infrastructure	95,00	-	0%	4 - 011	100%
LT-C[C3]-R[C-1-1-.C-1-1-b-]	Transformation of public information technology governance - Development of state cybersecurity	40,15	-	0%	6 - 021	100%
LT-C[C3]-R[C-1-2-.C-1-2-a-]	Ensuring the effectiveness of data management and open data - Development of a data management model and data transfer to the national data lake	30,00	-	0%	6 - 021	100%
LT-C[C3]-R[C-1-2-.C-1-2-b-]	Ensuring the effectiveness of data management and open data - Creation of Euroconnector	0,50	-	0%	6 - 021	100%
LT-C[C3]-R[C-1-3-.C-1-3-a-]	Customer-oriented services - Implementation and monitoring of the projects	115,26	-	0%	4 - 011	100%
LT-C[C3]-R[C-1-3-.C-1-3-b-]	Customer-oriented services - Developing ICT tools for more efficient communication of persons with disabilities	2,00		0%	3 - 012	100%
LT-C[C4]-R[D-1-1-.D-1-1-6-]	Digital Education Transformation	9,80		0%	3 - 108	100%
LT-C[C4]-R[D-1-2-.D-1-2-a-]	Access to the development of competences and the recognition of qualifications for adults - LLL IT system	2,00		0%	4 - 011	100%
LT-C[C4]-R[D-1-2-.D-1-2-b-]	Access to the development of competences and the recognition of qualifications for adults - Developing LLL competences	16,20		0%	3 - 016	40%
LT-C[C4]-R[D-1-4-.D-1-4-1-]	National Platform for the progress of Vocational Education and Training	5,00		0%	3 - 016	40%
LT-C[C4]-R[D-1-4-.D-1-4-3-]	Apprenticeship and work-based learning	20,00		0%	3 - 016	40%
LT-C[C4]-R[D-1-4-.D-1-4-4-]	Mobility programme	6,00		0%	3 - 016	40%

Measure/ Sub-Measure Name ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
LT-C[C4]-R[D-1-4-.D-1-4-5-]	More opportunities to acquire profession for school pupils	6,00		0%	3 - 016	40%
LT-C[C5]-R[E-1-2-.E-1-2-4-]	Promoting the development of green innovation	5,00		40%	-	0%
LT-C[C6]-R[F-1-1-.F-1-1-1-]	Establishment of an advanced system for human resources management in the public sector	6,00		0%	4 - 011	100%
LT-C[C6]-R[F-1-3-.F-1-3-1-b-]	Improvements to the budgetary framework - IT Tool	1,40		0%	4 - 011	100%
LT-C[C6]-R[F-1-4-.F-1-4-4-b-]	Financially literate future taxpayers - Training of municipal staff	0,00		0%	3 - 108	100%
LT-C[C6]-R[F-1-4-.F-1-4-4-c-]	Financially literate future taxpayers - Infrastructure for non cash payments in educational establishments	2,62		0%	3 - 012	100%
LT-C[C6]-R[F-1-4-.F-1-4-5-]	More transparency in the construction sector	1,30		0%	4 - 011	100%
LT-C[C6]-R[F-1-5-.F-1-5-]	Tools available to businesses to manage insolvency risk	3,24		0%	4 - 011	100%
LT-C[C6]-R[F-1-6-.F-1-6-1-]	Introduction of new data analytics tools in the State Tax Inspectorate	5,00		0%	4 - 011	100%
LT-C[C6]-R[F-1-6-.F-1-6-2-]	Improving data quality of the State Tax Inspectorate and of other institutions	5,10		0%	4 - 011	100%
LT-C[C6]-R[F-1-6-.F-1-6-3-]	Robotisation of business processes at the State Tax Inspectorate	0,06		0%	6 - 021	100%
LT-C[C6]-R[F-1-6-.F-1-6-4-]	Digitalisation of the tax stamps	0,52		0%	6 - 021	100%
LT-C[C6]-R[F-1-6-.F-1-6-5-]	New data analysis tools and upgrading Customs' IT systems	7,77		0%	4 - 011	100%
LT-C[C6]-R[F-1-6-.F-1-6-6-a-]	Improvement of staff competences of the State Tax Inspectorate and the Lithuanian Customs - Competency Model (STI)	0,40		0%	3 - 016	40%
LT-C[C6]-R[F-1-6-.F-1-6-6-b-]	Improvement of staff competences of the State Tax Inspectorate and the Lithuanian Customs - Competence development (Lithuanian Customs)	1,55		0%	4 - 011	100%
LT-C[C6]-R[F-1-7-.F-1-7-1-]	Creation of a solution to enable e-receipts	1,86		0%	4 - 011	100%
LT-C[C6]-R[F-1-7-.F-1-7-2-]	Creation of a solution to enable international e-consignments	1,98		0%	4 - 011	100%
LT-C[C6]-R[F-1-8-.F-1-8-]	A single window to pay fines	5,00		0%	4 - 011	100%

Measure/ Sub-Measure Name ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
LT-C[C7]-I[G-1-2-.G-1-2-1-]	Optimization and improvement of employment service operational processes, ensuring systematic customer orientation	7,11		0%	4 - 011	100%
LT-C[C7]-I[G-1-2-.G-1-2-2-a-]	Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy - Measures to promote entrepreneurship (digitisation)	12,95		0%	3 - 100	40%
LT-C[C7]-I[G-1-2-.G-1-2-2-b-]	Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy - Measures to promote entrepreneurship (green course)	12,14		100%	-	0%
LT-C[C7]-I[G-1-2-.G-1-2-2-c-]	Increasing the scope and diversity of employment support measures, contributing to the goals of digital and green transformation and promoting the circular economy - Digital skills	46,26		0%	3 - 108	100%
LT-C[C8]-I[H-1-1-.H-1-1-1-a-]	Update and testing in practice of building renovation packages and standards and creation of a methodology for the development of sustainable cities - Pilot renovation projects (multi-apartment)	3,00	025b	100%		0%
LT-C[C8]-I[H-1-1-.H-1-1-1-b-]	Update and testing in practice of building renovation packages and standards and creation of a methodology for the development of sustainable cities - Pilot renovation projects (public buildings)	7,00	026b	100%		0%
LT-C[C8]-I[H-1-1-.H-1-1-2-]	Support for renovation of buildings	80,74	025b	100%		0%
LT-C[C8]-I[H-1-2-.H-1-2-a]	Support for the purchase of clean inland water vehicle (barge and electric vessel)	5,59	074 -	100%		0%
LT-C[C8]-I[H-1-2-.H-1-2-b]	Support for the purchase of clean inland water vehicle (electric crane)	3,50	083bis	40%		0%
LT-C[C8]-I[H-3-1-.H-3-1-a]	Investment support for the construction of RES plants (wind power plants on land)(wind)	76,24	028	100%		0%
LT-C[C8]-I[H-3-1-.H-3-1-b]	Investment support for the construction of RES power stations (solar)	472,89	029	100%		0%

Measure/ Sub-Measure Name ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
LT-C[C8]-R[H-1-3-.B-1-3-2-a-]	Investment support for the construction of RES plants (wind power plants on land)(wind)	19,32	028	100%		0%
LT-C[C8]-R[H-1-3-.B-1-3-2-b-]	Investment support for the construction of RES power stations (solar)	76,88	029	100%		0%