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ANNEX

ANNEX

to the

Proposal for a COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 28 July 2021 on the approval of the assessment of the recovery and resilience plan for Lithuania

{SWD(2026) 21 final}

ANNEX

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

1. Description of Reforms and Investments

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Legislation shall enter into force to mandate the provision and monitoring of basic public health services by municipalities. A plan setting out basic public health services to be provided by

municipalities shall be endorsed by the Commission for the Development of Public Health Care. This plan shall include indicators to monitor service delivery and identify main target groups.

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

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

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

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

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

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

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

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

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

The objective of this sub-measure is to create a Centre for Advanced Therapies to ensure the availability of advanced therapies. This sub-measure consists in an extension of the infrastructure of the University Hospital in Vilnius.

A.1.1.8. Sub-measure 8: Collecting reference genome data

The objective of this sub-measure is to contribute to Lithuania’s genetic research. This sub-measure consists in collecting reference genome data of Lithuanian citizens.

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

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

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

A.1.1.10. Sub-measure 10: Healthcare service quality indicator dashboard

The objective of this sub-measure is to allow the monitoring of the quality of the health services through a health system display panel. This sub-measure consists in the healthcare service quality indicator dashboard being publicly accessible.

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

The objective of this sub-measure is to increase the digitalisation of the healthcare sector. This measure consists in adopting an Action Plan on digital health and delivering projects related to the digitalisation of the healthcare sector.

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

The objective of the reform is to increase the accessibility of long-term care services. This reform consists of 2 sub-measures: (1) Adoption of the long-term care model (sub-measure 1); (2) Increase of human resources and infrastructure capacity for the provision of long-term care services (sub-measure 2).

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

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

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

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

The objective of this sub-measure is to increase human resources and infrastructure capacity for the provision of long-term care services. This measure consists in renovating long-term day care centres, providing equipment and/or vehicles to mobile teams for outpatient long-term services, and training long-term care professionals.

A.1.3. Reform 3 "Health system resilience to deal with emergencies"

The objective of the reform is to support the delivery of health services in emergency situations.

This reform consists of 3 sub-measures: (1) Action plan on improving cooperation between health care institutions and modernization of infrastructure for emergency situations. (sub-measure 1); (2) Modernisation of infectious disease cluster centres (sub-measure 2); (3) Modernisation of emergency departments and resuscitation units in regional hospitals (sub-measure 3).

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

The objective of this sub-measure is to adopt an action plan on improving cooperation between health care institutions and modernization of infrastructure for emergency situations. It shall include requirements for the healthcare institutions to ensure their preparedness and the effectiveness of the system's response to emergencies. The preconditions shall be created for more efficient cooperation of available human resources. An assessment of the emergency preparedness of healthcare institutions shall be carried out.

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

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

The objective of this sub-measure is to modernise the infectious disease cluster centres across Lithuania. This sub-measure consists in modernisation and delivery of equipment for infectious disease cluster centres.

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

The objective of this sub-measure is to modernise emergency, resuscitation and intensive care medical units in hospitals across Lithuania. This measure consists in the modernisation of these medical units and the provision of equipment.

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

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

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	accessibility of health services and promoting innovation A.1.1.5. Improving working conditions and professional qualifications of health professionals		improving working conditions and professional qualifications of health professionals							professionals shall include provisions on wage regulation, workload, measures to improve the psycho-emotional state of doctors and a mechanism for the in-service training of health professionals.
6	A.1.1. Improving the quality and accessibility of health services and promoting innovation A.1.1.6. Establishment of a network of personal health care institutions based on the model of regional cooperation	Milestone	Entry into force of legislation on the establishment and regulation of a network of personal health care institutions based on the model of centres of excellence and regional cooperation	Legislation entered into force	N/A	N/A	N/A	Q3	2023	Legislation governing the network of personal health care institutions based on the model of centres of excellence and regional cooperation shall establish the principles and criteria for the formation of a network of personal health care institutions and a mechanism for cooperation between personal health care institutions and centres of excellence.
7	A.1.1. Improving the quality and accessibility of health services and promoting	Milestone	Advanced therapy centre	Infrastructure extension for advanced therapy centre constructed	N/A	N/A	N/A	Q2	2026	Infrastructure extension for an advanced therapy centre constructed and equipment purchased.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	innovation A.1.1.7. Creation of Centre for Advanced Therapies									
9	A.1.1. Improving the quality and accessibility of health services and promoting innovation A.1.1.8. Collecting reference genome data	Target	Number of sequencing tests performed for the human genome		Number	0	1 570	Q1	2026	Sequencing tests for the human genome performed.
10	A.1.1. Improving the quality and accessibility of health services and promoting innovation A.1.1.9. Establishment of Health Professionals Competence Platform	Milestone	Establishment of a Health Professionals Competence Platform	The establishment of Health Professionals Competence Platform	N/A	N/A	N/A	Q4	2024	Health Professionals Competence Platform shall be established and include modalities to identify, monitor, plan and manage health professionals such as doctors, nurses, public health, pharmaceutical specialists' skills development (reskilling and upskilling). The Platform shall store records of health professionals' licences and be linked to the Licensing Register of Healthcare and Pharmaceutical Professional Practices. The Platform shall enable monitoring and planning professional development of specialists, monitoring of upskilling and reskilling of specialists of national health providers and public health care.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
11	A.1.1. Improving the quality and accessibility of health services and promoting innovation A.1.1.10. Healthcare service quality indicator dashboard	Milestone	Healthcare service quality indicator dashboard	Healthcare service quality indicator dashboard online	N/A	N/A	N/A	Q2	2025	Healthcare service quality indicator dashboard is publicly accessible.
13a	A.1.1. Improving the quality and accessibility of health services and promoting innovation A.1.1.11. Digitalisation of the healthcare sector	Milestone	Action plan and projects for the Development of the Digital Health System	Approved Action Plan and projects delivered	N/A	N/A	N/A	Q2	2026	The Action Plan for the Development of the Digital Health System shall be approved and projects related to the following areas delivered: telemedicine; communicable disease surveillance; e-health records of medical images; monitoring and updating of data for pharmaceutical markets; monitoring of the quality of personal health services; preventive programmes; piloting of adaptation of an information system for the analysis and monitoring of myocardial infarction cluster data; analysis of costs of health care services; modules for the emergency management information system.
15	A.1.2. Provision of long-term care services A.1.2.1. Adoption of the long-term	Milestone	Entry into force of legislation governing the implementation of the long-term care model	Legislation entered into force	N/A	N/A	N/A	Q1	2024	Legislation governing the gradual implementation of the long-term care model shall include the concept of long-term care services, service provision requirements, the administration of long-term care services, clear assignment of service administration

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	care model									functions to specific institutions, set out the basic requirements for relevant entities to provide long-term care services and establish principles and mechanisms for the financing of long-term care services.
16	A.1.2. Provision of long-term care services A.1.2.2. Human resources and infrastructure capacity for the provision of long-term care services	Target	Human resources and infrastructure capacity		Number	0	1 085	Q2	2025	1 000 long-term care professionals trained, 82 mobile teams supplied with equipment and/or vehicles, and 3 day-care centres renovated.
17	A.1.2. Provision of long-term care services A.1.2.2.Human resources and infrastructure capacity for the provision of long-term care services	Target	Infrastructure capacity		Number	85	100	Q1	2026	90 mobile teams supplied with equipment and/or vehicles (including those in Milestone 16) and 10 day-care centres renovated (including those in Milestone 16).
18	A.1.3. Health system resilience to deal with emergencies A.1.3.1. Action plan improving	Milestone	Entry into force of an Action plan on improving cooperation between health care institutions	Adoption of the Action Plan on cooperation between health care institutions and	N/A	N/A	N/A	Q1	2023	The action plan to improve cooperation between health care institutions and to adapt infrastructure to emergency situations shall include requirements on preparedness to emergencies for healthcare institutions and ensure efficient deployment of human

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	cooperation between health care institutions and modernization of infrastructure for emergency situations		and modernization of infrastructure for emergency situations	modernisation of infrastructure for emergency situations by the Ministry of Health						resources.
19	A.1.3. Health system resilience to deal with emergencies A.1.3.2. Modernisation of infectious disease cluster centres	Target	Number of modernised infectious disease cluster centres		Number	0	4	Q2	2026	Four infectious disease cluster centres have been modernised and equipment delivered.
20	A.1.3. Health system resilience to deal with emergencies A.1.3.3. Modernisation of emergency departments and resuscitation units in regional hospitals	Target	Number of hospitals with modernised emergency, resuscitation or intensive care units.		Number	0	7	Q2	2026	Emergency, resuscitation or intensive care units in seven hospitals constructed and/or renovated and equipment delivered.

B. COMPONENT 2: GREEN TRANSFORMATION OF LITHUANIA

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

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

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

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). It is also expected that if the support is provided to any installation covered by the EU Emissions Trading System (ETS), the ETS activities need to achieve greenhouse gas emissions lower than the relevant ETS benchmarks[1].

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

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

The objective of the reform is to incentivise the production, transmission and consumption of electricity from renewable sources with the aim to (i) increase the production of electricity from

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

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

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

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

The objective of this sub-measure is preparatory work for offshore wind power plants and related infrastructure. The sub-measure consists of the performance of surveys, measurements, and studies.

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

The objective of this sub-measure is to provide support for RES storage installations. The sub-measure consists of the installation and connection to the grid of electricity storage capacity from renewable energy sources.

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

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

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

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

The objective of this reform is to reduce GHG emissions in the transport sector.

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

The Sustainable Mobility Fund shall be established, which shall provide support, in certain defined cases, for the purchase and usage of clean vehicles as well as installation, modernisation and development of alternative fuels infrastructure for these vehicles. The fund shall also be used to

support restrictions for the usage of internal combustion engine powered vehicles, with the exception of zero and low-emission vehicles. The support shall be provided in a targeted and continuous manner, until at least 2030. The fund shall become operational by 31 March 2022.

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

B.1.2.1. Sub-measure 1: Support for the delivery of clean vehicles and for sustainable mobility

The objective of this sub-measure is to incentivise sustainable mobility and consequently to reduce GHG emissions and air pollution. This sub-measure consists of support the delivery zero-emission and low-emission vehicles, the retrofitting of buses, the construction or renovation of bicycle paths, bicycle streets or bicycle lanes, or combined bicycle and pedestrian paths, as well as the electrification of railways.

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

The objective of the investment is to make public transport more environmentally friendly. This sub-measure consists of: (1) entry into force of legislation to reform the long-distance inter-city public transport network and (2) the delivery of electric or hydrogen powered buses (class M2 and M3).

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

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

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

The objective of this sub-measure is to create a supply of renewable fuels and to incentivise their use in the transport sector. This sub-measure consists of the installation of: (1) biomethane gas production facilities; (2) a capacity for liquid second-generation biofuels; and (3) renewable hydrogen production capacity.

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

The objective of the reform is to increase the pace of the building renovation process. The reform consists of four sub-measures: (1) update and testing in practice of building renovation packages and standards and creation of a methodology for the development of sustainable cities (Sub-measure 1); (2) creation of tools to facilitate building renovation coordination and technical assistance (Sub-measure 2); (3) supplying construction products and services that speed up the

renovation of buildings (Sub-measure 3); and (4) support for renovation of buildings (Sub-measure 4).

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

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

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

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

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

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

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

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

The objective of this sub-measure is to create a local market for standardised modular structures from organic materials. This sub-measure consists of support for the installation of production lines of modular structures from organic materials.

B.1.3.4. Sub-measure 4: Support for renovation of buildings

The objective of this sub-measure is to reduce energy consumption and emissions of multi-apartment buildings. The sub-measure consists of support for the renovation of multi-apartment buildings:

The RRF shall support part of the costs of this investment. This investment may also receive support from other Union programmes or instruments for costs that are not supported by the RRF.

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

The objective of this investment is to reduce GHG emissions from Lithuanian lands by creating favourable conditions for biodiversity conservation and increasing GHG removals. The investment consists of: (1) regulatory changes to operationalise the national framework for the identification of damaged peatlands and to later manage the restored peatlands; and (2) acquisition for conservation purposes of forest areas.

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

B.1.5. Reform 5: "Towards a circular economy"

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

The reform shall be completed by 31 March 2023.

B.1.6. Reform 6: "Transparency of electricity grid connection information"

The objective of this reform is to provide public information on electricity grid connection possibilities.

The reform consists of the entry into force of legislation establishing an obligation for the transmission system operator and the distribution system operator to publish forward-looking grid capacity information.

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

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

										(EU) 2018/2001 of the European Parliament and of the Council on the promotion of the use of energy from renewable sources.
22	B. 1.1 More sustainable electricity produced in the country - B.1.1.1 Preparatory work for offshore wind power plants and related infrastructure	Milestone	Performance of the preparatory work for offshore wind power plants and related infrastructure	Surveys, measurements, and studies performed or delivered				Q1	2026	The following shall be performed or delivered: 1) a study covering: technical solutions, the value of installation of infrastructure, cost-benefit analysis. 2) the identification of possible locations for connection of offshore wind parks to the onshore grid. 3) wind speed measurement. 4) seabed survey of the territory for possible development of an offshore wind park. 5) seabed surveys for connection between the offshore wind park and land. 6) territorial planning document for connection of offshore wind parks with onshore grid. 7) technical specification for connection of offshore wind park with the onshore grid.
26	B.1.1 More sustainable electricity produced in the country - B.1.1.2 Support for the	Target	Individual energy storage capacity installed		MWh	0	157.2	Q2	2026	Acceptance certificates of installations and certificates of connection to the electricity grid of the installations have been issued for 157,2 MWh of individual energy storage capacity.

	construction of individual storage facilities									
27	B.1.1 More sustainable electricity produced in the country - B.1.1.3 Installation of other electricity storage infrastructure	Target	Installed capacity of new electricity storage facilities (MW)		MW	0	200	Q4	2022	Entry in operation of four energy storage installations, each of 50 MW.
28	B.1.2 Moving without polluting the environment	Milestone	Entry into force of a legislative framework establishing a procedure for determining energy efficiency and environmental protection requirements for the purchase of road transport vehicles and for cases in which they are mandatory	Legislation entered into force				Q4	2021	Entry into force of the legislation which shall determine the energy efficiency and environmental protection requirements and the cases in which they are mandatory for road vehicles of categories M1, N1, N2, N3, M2 and M3 and shall be used to calculate the lifetime energy and environmental impacts of these vehicles.
29	B.1.2 Moving without polluting the environment	Milestone	Sustainable Mobility Fund that shall finance the development of	Provision in the agreement/order indicating the entry into force				Q1	2022	Sustainable Mobility Fund is established and operational. The Fund shall be established to finance the purchase and use of clean vehicles,

			alternative fuels and vehicle infrastructure is established and operational							installation, modernisation and/or development of alternative fuels infrastructure for the vehicles in a targeted and continuous manner, to at least 2030. The fund shall also be used to support establishing restrictions for the use of internal combustion engine-powered vehicles, with the exception of zero- and low-emission vehicles.
32	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the delivery of clean vehicles, and for sustainable mobility	Target	Number of clean transport vehicles delivered and registered in Lithuania		Number	0	270	Q2	2026	Number of clean transport vehicles delivered and registered in Lithuania: at least 270 zero emission (electric and hydrogen) light vehicles (class M1 and N1) and zero emission (electric and hydrogen) or low emission heavy duty transport vehicles (class N3 and M3) as defined in the Regulation 2019/1242 (vehicles running on biomethane shall run solely on biomethane which shall comply with the sustainability and the greenhousegas saving criteria set out in Article 26, 29-31 of Directive 2018/2001 on the promotion of the use of energy from renewable sources).
32a	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the delivery of clean vehicles, and for sustainable	Target	Length of newly built or renovated bicycle paths, streets or lanes, or combined bicycle and pedestrian paths		km	0	119.23	Q2	2026	Construction or renovation of 119.23 km of bicycle paths, bicycle streets or bicycle lanes, or combined bicycle and pedestrian paths.

	mobility									
32b	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the delivery of clean vehicles, and for sustainable mobility	Milestone	Electrification of railway segments between Radviliškis and Klaipėda	Overhead contact system and Traction substations installed				Q2	2026	Installation of an overhead contact system along a section of railway between Radviliškis and Klaipėda, comprising the following segments: • Radviliškis – Kužiai • Kužiai – Lieplaukė • Lieplaukė – Kretinga • Kretinga – Klaipėda (Draugystė station) In addition, traction substations shall be installed in Žasliai and Kretinga.
33	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the delivery of clean vehicles, and for sustainable mobility	Target	Number of buses retrofitted		Number of buses	0	7	Q2	2026	7 buses shall be retrofitted allowing the vehicles to qualify as zero-emission buses.
34	B.1.2 Moving without polluting the environment – B.1.2.2. Support for the purchase of zero-emission public transport vehicles	Milestone	Inter-urban mobility system reform	Legislation entered into force				Q2	2026	Entry into force of legislation to reform the long-distance inter-city public transport network, including: defining criteria for public service obligations on long-distance routes aligning coach routes with rail routes and the local transport system to ensure inter-connectivity between regional hubs; and introducing inter-municipal routes.

36	B.1.2 Moving without polluting the environment – B.1.2.2. Support for the purchase of zero-emission public transport vehicles	Target	Delivery of electric or hydrogen powered buses		Number of buses	0	218	Q2	2026	Delivery of 218 (class M2 and M3) electric or hydrogen powered buses.
37	B.1.2 Moving without polluting the environment – B.1.2.3. Installation of vehicle recharging and alternative fuel filling infrastructure	Milestone	Entry into operation of an information system for publicly accessible recharging points for electric vehicles	Entry into operation of an information system for publicly accessible recharging points for electric vehicles				Q1	2022	Entry into operation of an information system which shall: 1. Provide and record unique identification codes of publicly accessible recharging points for electric vehicles and their operators. 2. Provide real-time static/dynamic data from publicly accessible charging stations for electric vehicles operating in Lithuania.
39	B.1.2 Moving without polluting the environment – B.1.2.3. Installation of vehicle recharging and alternative fuel filling infrastructure	Target	Installation of private and publicly accessible recharging points		Number of recharging points	0	19 710	Q2	2026	800 publicly accessible electric vehicles recharging points and 18 910 private electric vehicle recharging points shall be installed.
42	B.1.2 Moving	Target	Installation of a		Number of	0	1	Q2	2026	Transfer acceptance certificate for the

	without polluting the environment – B.1.2.3. Installation of vehicle recharging and alternative fuel filling infrastructure		publicly accessible hydrogen station		hydrogen stations					installation of a publicly accessible hydrogen station has been issued.
43	B.1.2 Moving without polluting the environment – B.1.2.3. Installation of vehicle recharging and alternative fuel filling infrastructure	Milestone	Adoption of the action plan to integrate electric charging infrastructure network	Adopted action plan on electric charging infrastructure				Q4	2021	Adoption of an action plan which shall identify the priority directions for development and set requirements for the installation of recharging points for electric vehicles in order to ensure the maximum efficient development of recharging infrastructure for electric vehicles.
44	B.1.2 Moving without polluting the environment – B.1.2.4. Support for the RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and renewable	Milestone	Entry into operation of an IT system of renewable transport fuel accounting units	IT system of accounting units for fuels from renewable sources operational				Q4	2021	In order to ensure the level of consumption of biomethane gas in the transport sector, an appropriate IT platform shall be set up to record the quantities of biomethane gas and other renewable fuels supplied to the transport sector and the certificates given to producers for which the resulting gas shall be used to fulfil the fuels obligations.

	hydrogen)									
45	B.1.2 Moving without polluting the environment – B.1.2.4. Support for the RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and renewable hydrogen)	Target	Installed total capacity of new biomethane gas and renewable hydrogen generation facilities		MW	0	21.84	Q2	2026	2 new biomethane gas generation facilities shall be installed and 2 new biomethane gas generation facilities shall be installed and connected to the natural gas network, for a combined capacity of 17,84 MW. In addition, 4 MW of renewable hydrogen generation facilities shall be installed and connected to the electricity grid. The investment shall comply with the sustainability and the greenhouse gas saving criteria as set out in Article 26, 29-31 of Directive 2018/2001 on the promotion of the use of energy from renewable sources
46	B.1.2 Moving without polluting the environment – B.1.2.4. Support for the RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and renewable hydrogen)	Target	Annual additional production of liquid second generation biofuels		KTOE	0	12.4	Q2	2026	An additional 12.4 ktoe of liquid second generation biofuels are produced in the installed production capacity. In order to comply with the 'Do no significant harm' Technical Guidance (2021/C58/01), the liquid second generation biofuel shall be produced from the feed stocks listed in the Annex IX of the Renewable Energy Directive.
48	B.1.3 Accelerating renovation of	Milestone	Entry into force of the following	Legislation entered into				Q4	2023	The following legislative acts have been approved and entered into force:

	buildings and a sustainable urban environment – B.1.3.1. Update of building renovation packages and standards and creation of a methodology for the development of sustainable cities		legislative acts: a) the Plan of Implementation of the Long-term Building Renovation Strategy b) Amendment of Construction Technical Regulation "Design and Certification of the Energy Performance of Buildings", approved by 2016-11-11 Order No. D1-754 of Minister of Environment c) Guidelines for Sustainable Urban Development approved by Order of the Minister of Environment d) Amendment of Construction Technical Regulation CTR 2.05.07:2005 "Design of Wooden Structures", approved by 2005-02-10 Order No. D1-79 of Minister of	force						1. The Plan of Implementation of the Long-term Building Renovation Strategy, which provides: 1.1. a legislative plan to accelerate the conversion of residential sites, to formalise the use of building information modelling (BIM) techniques, as well as assessing possible models for sites conversion, reconstruction or renovation of existing buildings; 1.2. recommendations for the preparation of quarterly renovation projects. 2. Amended Construction Technical Regulation "Design and Certification of the Energy Performance of Buildings", approved 2016-11-11 by Order No. D1-754 of the Minister for the Environment, legitimising the energy performance class of the renovated building at least B. 3. Guidelines for Sustainable Urban Development, setting out the indicators for sustainable cities and the methodology for calculating them. 4. Amendment of Construction Technical Regulation CTR 2.05.07:2005 "Design of Wooden Structures", approved by 2005-02-10 Order No. D1-79 of Minister of Environment, expanding the use of wooden construction products in multi-purpose buildings.

			Environment							
50	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.2. Tools to facilitate building renovation coordination and technical assistance	Milestone	Competence Centre for Building Renovation is established and operational	Legislation entered into force				Q4	2022	1. Statute of the Environmental Project Management Agency establishing functions for administration of the Multi-apartment Building Renovation (Modernisation) programme as well as administration of financing from various sources as currently performed by Housing Energy Efficiency Agency, amended by the Order of the Minister of Environment adopted and entered into force. 2. One-Stop-Shop Building Renovation Competence Centre (EPMA unit) (50% of the vacancies at Competence Centre are filled) is operational.
51	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.2. Tools to facilitate building renovation coordination and technical assistance	Target	Delivery of renovation-related digital tools		Number	0	3	Q3	2025	Digital tools across two information systems shall be delivered covering: 1. Digital methodological tool for the preparation of investment projects, standard technical specification for design and contracted works; 2. Building renovation projects administration digital tool; 3. Lithuanian Buildings Data Bank.
52	B.1.3 Accelerating renovation of buildings and a	Target	Installed production capacity of modular structures from		m²/year	0	273 600	Q2	2026	Installed new production lines of modular structures from organic material with a capacity of 273 600 m²/year.

	sustainable urban environment – B.1.3.3. Supply of construction products and services that speed up the renovation of buildings		organic materials							
54	B.1.3 Accelerating renovation of buildings and a sustainable urban environment - B.1.3.4. Support for renovation of buildings	Target	Area of renovated multi-apartment buildings		m^2	0	880 000	Q2	2026	880 000 m^2 of multi-apartment buildings shall be renovated (with compensation of on average at least 30% of the renovation works expenditure and compensation for the portion of the interest paid on loans taken out to finance these renovations exceeding an interest rate of 3%.) to achieve on average a reduction of at least 30% of primary energy consumption and the energy efficiency class B. 163 renovated multi-apartment buildings shall benefit from technical assistance.
55	B.1.4 Maintaining and increasing GHG absorption capacity	Target	Biodiversity-rich forest areas purchased		ha	0	266	Q2	2026	At least 266 ha of privately-owned biodiversity-rich forest areas shall be purchased and registered under conservation status.
57	B.1.4 Maintaining and increasing GHG absorption	Milestone	Legislation, regulating restoration of wetlands (peatlands) and their further	Legislation entered into force				Q3	2022	Legislation, regulating restoration of wetlands (peatlands) and their further protection and sustainable use, entered into force.

	capacity		protection and sustainable use, entered into force							
58	B.1.5 Towards a circular economy	Milestone	Approval of Action Plan for the transition to Circular Economy	Action Plan approved by Government Protocol				Q1	2023	Approval by Government Protocol of Lithuania's action plan for the transition to a circular economy by 2035, drawn up with the involvement of interested institutions and socio-economic partners, with the aim of involving all relevant authorities and coordinating the implementation and development of the circular economy in the country.
58c	B.1.6. Transparency of electricity grid connection information	Milestone	Entry into force of legislation	Legislation entered into force				Q4	2025	Entry into force of legislation requiring: • The Transmission System Operator (TSO) and the Distribution System Operator (DSO) to publish information on potential changes in grid capacity based on their ten-year network development plans. • The TSO to publish information on planned connections of electricity generation and electricity storage facilities. • The TSO to update the available capacity information in its grid connection opportunities map within five working days following the cancellation or release of a temporary network capacity reservation. • The DSO to update the available capacity information in its grid connection opportunities map within ten working days following the publication of the TSO's of the list of

										network users eligible for reservation.

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

B.3.1. Reform 1 "Development of Green Financial Products"

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

The action plan shall include the following:

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

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

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

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

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

C. COMPONENT 3: DIGITAL TRANSFORMATION FOR GROWTH

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

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

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

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

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

The objective of the reform is to consolidate state information resources and manage centrally the IT infrastructure, services and processes of public institutions. The reform consists of the migration of systems run by state institutions to a hybrid cloud.

C.1.1a Investment 1a Development of state cybersecurity

The objective of the investment is to increase the State's cybersecurity capabilities. The investment consists of the adoption of a national cybersecurity development programme, the establishment of a cybersecurity monitoring system, delivery of hardware and software to investigate cyber crimes, and cybersecurity training.

a. Adoption of a National Cybersecurity Development Programme which is a 4-year planning document to be drawn up in accordance with the Law on Strategic Governance of the Republic of Lithuania and secondary legislation. The programme shall serve as a basis for

the activities listed in points b-d by describing the cybersecurity challenges to be addressed and by identifying the funds and resources needed to implement the actions.

C.1.2. Reform 2 Data management and open data

The objective of the reform is to support public data management. The reform consists of the adoption of legislation, delivery of data management model and the integration of information resources to the national data lake.

C.1.3. Reform 3: Customer-oriented services

The objective of the reform is the digitalisation of services. The reform consists of digitalising services in the public sector.

C.1.4. Investment 1: Technological solutions in business and daily life

The objective of the measure is to increase the use of digital solutions. The measure consists of technological solutions for the Lithuanian language, the digitalisation of cultural resources, digital education resources, financial instruments for digital innovation, and an ICT Centre of Excellence.

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

The objective of sub-measure is to support Lithuanian language AI systems and services. The sub-measure consists of the publication free of charge of resources required for the development of AI Lithuanian language solutions

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

The objective of the sub-measure to increase the accessibility of digital cultural resources. The sub-measure consists in the launch of an E-Culture platform, where digitalisised cultural content is accessible.

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

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

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

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

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

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

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

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

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

The objective of the sub-measure is to support research and development in Lithuania, also in the area of information and communication technologies. The sub-measure consists of the construction of an ICT centre of excellence for R&D.

C.1.5. Investment 2 Step towards 5G

The objective of the investment is to ensure the coverage of electronic communications networks. The investment consists of a 5G Roadmap, further construction of high speed connection infrastructure and measures to support innovation in mobility.

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

The objective of the sub-measure is to deploy commercially available 5G in Lithuania.

The sub-measure consists of the Lithuanian 5G roadmap, which includes measures aimed at facilitating regulatory and investment conditions for the development of 5G.

C.1.5.2. Sub-measure 2: Further construction of high speed connection networks

The objective of the sub-measure is to construct high speed connection infrastructure.

The sub-measure consists of installing optical fibre lines to connect socio-economic drivers and existing mobile infrastructure to facilitate the connection for socio-economic drivers.

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

The objective of the sub-measure is support innovation in mobility.

The sub-measure consist in support for digital solutions.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
59	C.1.1 Transformation of public information technology governance	Milestone	Systems run by state institutions and bodies migrated to hybrid cloud infrastructure	Reorganisation of the information and communication technology infrastructure				Q3	2026	The systems run by state institutions and bodies included in the List of state institutions and bodies receiving centralised information technology services, which is approved in Government Resolution No 709 have migrated to hybrid cloud infrastructure. Exceptions: - Systems owned by State institutions and bodies that are managed by the State Enterprise Centre of Registers, maintained from the State Enterprise Centre of Registers budget and are operated in its ICT infrastructure, and are stored in compliant data centers, may be excluded from the above migration/ upgrading. - Those state institutions and bodies included in the List of State institutions and bodies receiving centralised information technology services for which Resolution No. 907 establishes an exception may be excluded from the above migration/ upgrading.
60a	C.1.1a Development of state cybersecurity	Milestone	Adoption of Cybersecurity Development	Cybersecurity Development Programme				Q3	2023	The National Cybersecurity Development Programme shall be adopted by the Government of the

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
			Programme.	adopted						Republic of Lithuania.
60b	C.1.1a Development of state cybersecurity	Milestone	Delivery of a national cybersecurity monitoring system.	A national cybersecurity monitoring system delivered				Q2	2026	A cybersecurity monitoring system shall be delivered. This shall include: 1) delivery of hardware and software; 2) the establishment of information exchange between users (Cybersecurity subjects) and the National Cybersecurity Center; and 3) the establishment of security management centres.
60c	C.1.1a Development of state cybersecurity	Milestone	Cybercrime investigation	Delivered hardware and software for cyber crime investigation				Q2	2026	Hardware and software shall be delivered for cyber crime investigation.
61	C.1.1aDevelopment of state cybersecurity	Target	Completion of cybersecurity training		Number	0	300	Q2	2026	300 persons have been trained on cyber security.
62	C.1.1 Transformation of public information technology governance	Target	The State Digital Solutions Agency provides IT services to state institutions and bodies determined in the List of state institutions and bodies receiving centralised information		Percentage	9%	75%	Q1	2025	75% of institutions determined in the List of state institutions and bodies receiving centralised information technology services benefit from consolidated IT services. Exception: Those state institutions and bodies included in the List of state institutions and bodies receiving centralised information technology services for which Resolution No. 907 establishes an exception may be

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
			technology services.							excluded when calculating the aforementioned share.
63	C.1.1 Transformation of public information technology governance	Target	The State Digital Solutions Agency provides IT services to all state institutions and bodies determined in the List of state institutions and bodies receiving centralised information technology services		Percentage	75%	100%	Q3	2026	100% of institutions determined in the List of state institutions and bodies receiving centralised information technology services benefit from consolidated IT services. Exception: Those state institutions and bodies included in the List of state institutions and bodies receiving centralised information technology services for which Resolution No. 907 establishes an exception may be excluded when calculating the aforementioned share.
64	C.1.2 Data management and open data	Milestone	Entry into force of legislation on efficient data processing.	Legislation entered into force				Q3	2022	Entry into force of legislation on the efficient data management. This includes amendments to the Law on Official Statistics or the Law of the Right to Get Information from State and Municipality Institutions that extend the functions of the Statistic Lithuania to the management of the State Data Lake (state data platform).
65	C.1.2 Data management and open data	Target	Delivery of data management model		Number	0	1	Q4	2025	Delivery of a centralised application programming interface (API) repository for the state data management model.
66	C.1.2Data management and	Target	Integration of information		Number	0	323	Q2	2026	323 information resources shall be

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										Accessibility Directive. (2024 Q1).
70	C.1.3 Customer-oriented services	Milestone	Entry into operation of a competence centre for open data and digital transformation	Competence centre for open data and digital transformation operational				Q4	2021	Entry into operation of a competence centre for open data and digital transformation by a Resolution of the Lithuanian Republic. The Competence Centre's organisational structure is composed of two sections: one will monitor and evaluate digital solutions and the second will focus on data and architecture. The Digital Solutions Monitoring and Evaluation Group, as appropriate, shall analyse and monitor existing solutions by assessing functionality and the challenges to be addressed. It shall assess new initiatives from the point of view of duplication of existing solutions and the advisability of technological solutions. The Data and Architecture Group shall define the overall architecture of information systems and data, the standards and technical requirements to be applied to the newly developed solutions. Each new proposed solution is expected to receive an initial assessment of the group of digital initiatives and, once this process and detailed draft requirements have been prepared, it shall be assessed

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										from an architectural compatibility perspective.
71	C.1.3 Customer-oriented services	Target	Entry into operation of solutions for digital public services to persons with disabilities		Number		2	Q1	2025	Entry into operation of two solutions for facilitating the access to digital public services by persons with disabilities: one IT solution to ensure better communication opportunities for the deaf, and another IT solution to ensure access to information for the blind. The services shall be provided by suppliers with appropriate qualifications by means of public procurement.
73	C.1.3 Customer-oriented services	Target	Delivery of projects to create or upgrade digital solutions for providing public sector digital services		Number	0	63	Q2	2026	Delivery of 63 projects to create or upgrade digital solutions for providing public sector digital services.
75	C.1.4 Technological solutions in business and daily life - C.1.4.1.Lithuanian-language technological resources	Target	Delivery of Lithuanian language resources required for the development of AI solutions		Number	0	5	Q2	2026	Lithuanian language resources for the development of AI solutions shall be made available publicly and free of charge.
76	C.1.4 Technological solutions in business and daily life - C.1.4.2. Digitisation	Target	Signed contracts with the owners of the digital and digitised cultural		Number	0	12	Q4	2022	At least 12 contracts signed with the owners of the digital cultural resources for the opening of the resources and

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	of cultural resources		resources for the opening of the resources and made accessible to users							making them accessible to users.
77	C.1.4 I Technological solutions in business and daily life - C.1.4.2. Digitisation of cultural resources	Milestone	Cultural resources made accessible	E-Culture plaform providing access to at least 12 digital cultural resources				Q2	2026	An E-Culture platform shall provide access to at least 12 digital cultural resources.
78	C.1.4 I Technological solutions in business and daily life - C.1.4.2. Digitisation of cultural resources	Target	Digital (electronic) resources made available for persons with disabilities		%	15%	20%	Q4	2025	20% of printed books published by national publishers during the reporting year shall be prepared in accessible formats for persons with disabilities
79	C.1.4 Technological solutions in business and daily life - C.1.4.3. Production of digital education content and resources	Target	Entry into operation of digital learning facilities		Number	0	1 704	Q2	2024	Entry into operation of digital learning facilities which include: (i) a digital resources platform, (ii) 3 prototypes for remote/blended learning have been developed, tested and implemented, (iii) lecture halls (200 units) and classrooms (500 units) have been equipped with hybrid learning equipment, (iv) digitalized study subjects/modules/assignments delivered in Lithuanian and/or English (1 000 units).
80	C.1.4 Technological solutions in business	Milestone	Publication of call for tender	Publication of				Q3	2022	Publication of call for tender and approval of the financing terms by the

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	and daily life - C.1.4.4. Financial instruments for business creation and digital innovation		and approval of the financing terms for the development and deployment of innovative technological solutions in business	call for tender						Ministry of the Economy and Innovation or an order of the Director of the Agency for Science, Innovation and Technology.
81	C.1.4 Technological solutions in business and daily life - C.1.4.4. Financial instruments for business creation and digital innovation	Target	Signature of contracts for financial incentives for business creation and digital innovation		Number	0	194	Q3	2024	Signature of contracts for financial incentives for business creation and digital innovation: 1) 12 contracts for financial incentives for business service centres to deploy robotics process automation and artificial intelligence solutions. 2) 182 contracts for financial incentives for start-ups and spin-offs to develop products and solutions for artificial intelligence, blockchain technologies or robotics process automation.
82	C.1.4 Technological solutions in business and daily life - C.1.4.5. ICT Centre of Excellence	Target	ICT R&D centre constructed and R&D equipment delivered		Number	0	1	Q2	2026	ICT R&D centre shall be constructed and R&D equipment delivered.
83	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Milestone	Assigned radio frequencies for the deployment	Assigned radio frequencies				Q1	2022	Auctions carried out and authorisations granted for the use of radio frequencies (channels) in the 3400-3800 MHz and

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
			of 5G networks							694-790 MHz bands.
84	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Milestone	Entry into force of the amendments to the relevant laws enabling faster installation of the electronic communications infrastructure	Legislation entered into force				Q2	2022	Entry into force of the amendments on the requirements of construction technical regulations and the installation of the electronic communications infrastructure in order to promote the availability of public mobile communications services in all premises in public buildings and facilitate the deployment of public communications networks in national and municipal road lanes, squares, bridges, viaducts, tunnels.
85	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Target	5G services in urban areas and other trunk roads and railway lines of national significance, airports and seaports		%	0	95	Q4	2025	5G services are commercially available on average in 95% of territory of urban areas, international land transport corridors (Via Baltica, Rail Baltica), trunk roads and railway lines of national significance, airports and seaports.
88	C.1.5 Step towards 5G - C.1.5.2. Further construction of high speed connection networks	Target	High speed connection to socio-economic drivers		Number	0	5 000	Q2	2026	Certificates of completion of fiber optic cable installation works of high speed connection for 5 000 socio-economic drivers in rural areas.
89	C.1.5 Step towards 5G - C.1.5.3. Innovation in mobility	Milestone	Designate a competent authority for the administration of transport					Q2	2022	Designation of a competent authority which shall draw up the programme of activities to be financed as well as the conditions and the selection criteria for the competitive procedure for innovation

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
			innovation measures							in mobility.
90	C.1.5 Step towards 5G - C.1.5.3. Innovation in mobility	Target	Delivery of experimental digital solutions of mobility innovation		Number	0	7	Q2	2026	7 experimental digital solutions for mobility developed, as confirmed by final reports and inspection checklists by the CPMA.

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

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

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

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

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

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

The objective of the reform is to support general education to reduce achievement gaps among pupils. The reform consists of seven sub-measures: 1. Improving the quality of education 2. Reorganisation of the school network 3. Millennium school programme, 4. Training of the pedagogical staff 5. Supporting equipment acquisition for STEAM centres and mobile laboratories 6. Digital education transformation 7. Improving early childhood education and care.

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

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

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

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

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

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

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

The objective of this sub-measure is to optimise the school network and ensure equal educational opportunities for Lithuanian children. The sub-measure consists in support for schools under a progress programme for "Millennium Schools".

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

The objective of the sub-measure is to support training of pedagogical staff. The sub-measure consists in the entry into force of the legislation on the qualitative requirements for the preparation and registration of national qualification development programmes for pedagogical staff and the training of individuals.

D.1.1.5: Sub-measure 5: Supporting equipment acquisition for STEAM centres and mobile laboratories

The objective of the sub-measure is to support the renewal of STEAM centres and mobile labarotaries. The sub-measure consists in purchasing equipment for STEAM centres and mobile labarotaries.

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

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

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

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

The sub-measure aims to improve the access and quality of early childhood education and care by reviewing the criteria for pre-school curricula to ensure that the content is up-to-date, responding to the latest scientific knowledge about the characteristics of pre-school age children, the identification

of their abilities and preferences or needs, and the provision of education based on individual child development. Furthermore, a study shall be carried out by 30 June 2022 to map infrastructure needs for early childhood education and care to ensure to all children have equal access to it in the whole territory.

The sub-measure shall be completed 30 September 2023.

D.1.2. Reform 2 "Access to Lifelong Learning IT system for adults"

The objective of the measure is to put in place a unified model for the functioning and governance of the life-long learning (LLL) framework. The measure consists in entry into force of the legislation on the LLL model establishing the coordination, functioning and funding elements, entry into service of the one-stop-shop information system for lifelong learning, and individuals trained using the LLL IT system.

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

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

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

D.1.4. Reform 4 "Competences for Digital Transformation Acquired in Vocational Education and Training"

The objective of the measure is to support competences for digital transformation acquired through vocational education and training. The measure consists in four sub-measures: 1. National Platform for the progress of vocational education and training 2. Assessment of competences 3. Apprenticeship and trainings 5. More opportunities to study in VET modules for general education pupils

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

The objective of the sub-measure is to establish an advisory board – The National Platform for the Progress of Vocational Education and Training. The sub-measure consists in the entry into force of legislation on establishing the Platform on Progress in Vocational Training, in updating vocational education and training programmes, and in participation in trainings.

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

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

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

D.1.4.3: Sub-measure 3: Apprenticeship and trainings

The objective of the sub-measure is to increase the practical skills of students. The sub-measure consists in entry into force of the legislation establishing an apprenticeship support scheme and trainings.

D.1.4.5. Sub-measure 5: More opportunities to study in VET modules for general education pupils

The objective of the sub-measure is to increase the enrolment of school pupils to vocational education training (VET). The sub-measure consists in pupils enroled to study in VET modules and vocational training programmes starting from 9th grade.

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

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

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

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

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

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

No.	Related Measure (Reform or Investment)	Milestone /Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										been set up).
96	D.1.1 Modern general education – Background to basic competences D.1.1.3: Millennium School programme	Target	Reports validated		Number of reports validated	0	2	Q2	2026	Agreements shall be executed between the ESF Agency and CPMA for the support of at least 150 schools as confirmed by reports from the ESF Agency to the CPMA. These reports shall be verified by the CPMA with target achievement verification sheet in accordance with the monitoring and payments procedure.
98	D.1.1. Modern general education – Background to basic competences D.1.1.4: Training of the pedagogical staff	Target	Number of individuals trained or obtained master's degree		Number	0	4 900	Q2	2026	4 000 individuals have been trained and 900 have obtained a master's degree.
99	D.1.1. Modern general education – Background to basic competences D.1.1.4: Training of the pedagogical staff	Milestone	Entry into force of the legislation laying down requirements for the preparation and implementation of National qualification development programmes for pedagogical staff.	Legislation entered into force				Q4	2022	Entry into force of the legislation on the qualitative requirements for the preparation and implementation of the national qualification development programmes for pedagogical staff which shall be developed and validated. They shall lay down the content, topics, implementation forms, requirements for providers of the implementation of national qualification development programmes for pedagogical staff.

No.	Related Measure (Reform or Investment)	Milestone /Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
100	D.1.1. Modern general education – Background to basic competences D.1.1.5: Supporting equipment acquisition for STEAM centres and mobile laboratories	Milestone	Equipment purchased for STEAM centres and mobile laboratories	Invoices paid				Q2	2026	Paid invoices of laboratory equipment for 10 STEAM centres and 40 mobile laboratories.
102	D.1.1. Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of pedagogical staff who completed the course to improved digital competences		Number	0	2 200	Q4	2024	At least 2 200 pedagogical staff (pre-primary, primary, lower and upper secondary schools) shall complete the course on IT competences and digitally-driven educational innovation in schools.
103	D.1.1. Modern general education – Background to basic competences D.1.1.6: Digital Education Transformation	Target	Number of university or college staff who completed the course to improve the digital competences		Number	0	800	Q2	2024	At least 800 university or college staff shall have completed the course on IT competences.
104	D.1.1.Modern general education	Target	Number of pedagogical staff		Number	0	500	Q2	2024	At least 500 pedagogical staff shall have acquired additional qualification as IT teacher

No.	Related Measure (Reform or Investment)	Milestone /Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	– Background to basic competences D.1.1.6: Digital Education Transformation		qualified as an IT teacher or acquired master's degree in IT							or shall have acquired a master's degree in IT.
105	D.1.1. Modern general education – Background to basic competences D.1.1.7: Improving early childhood education and care	Milestone	Study on the feasibility of developing early childhood education infrastructure in municipalities	Publication of the study on the feasibility of developing early childhood education infrastructure in municipalities				Q2	2022	Publication of the study on the feasibility of developing early childhood education infrastructure in municipalities. The study shall cover both the modernization of the existing structure and the development of new infrastructure (such as transport), providing early education conditions for all children from birth to compulsory school age. The study shall provide a basis for ulterior government decisions on modernization of infrastructure and on creation of new infrastructure in municipalities.
106	D.1.1. Modern general education – Background to basic competences D.1.1.7: Improving early childhood education and care	Milestone	Entry into force of the legislation on the criteria (guidelines) for pre-school education curriculum	Legislation entered into force				Q3	2023	The design of pre-school curriculum is decentralised and must be developed according to the criteria (guidelines) for pre-school education curriculum approved by the Minister of Education, Science and Sport. The entry into force of the updated criteria (guidelines) for pre-school education curriculum shall determine the competencies to be acquired by children before the compulsory school age; respond to the latest scientific knowledge about the education of children of the appropriate age; encourage

No.	Related Measure (Reform or Investment)	Milestone /Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										children to read (develop a book-reading culture).
107	D.1.2. Access to Lifelong Learning IT system for adults	Milestone	Entry into force of the Law on Adult Education establishing a coordinated lifelong learning system (LLL) model and setting out the principles for the functioning	Provision in the legislation indicating the entry into force of the legislation				Q3	2022	Entry into force of the legislation on the Life Long Learning (LLL) model which shall be enshrined in legislation and amendments to the Law on Adult Education enter into force, enshrining the functioning of the LLL model: The governance and monitoring elements of the LLL system, including: - the Human Resources Monitoring Commission and its functions, - a permanent working group at technical level on the overall coordination of activities carried out by ministries, - the principles of the LLL IT system (based on the model of individual learning accounts), - the funding elements, - the principles for the identification of target groups and programmes, - the mechanism for identifying high added value competences, - the quality assurance and - the elements of the system for the recognition of competences.
108	D.1.2. Access to	Milestone	Entry into	Entry into				Q1	2023	Entry into service of the lifelong learning

No.	Related Measure (Reform or Investment)	Milestone /Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	Lifelong Learning IT system for adults		service of the one-stop-shop information system for lifelong learning	service of a one-stop shop lifelong learning (LLL) information system operating on the 'Individual Learning Account' principle						(LLL) IT system which shall be fully operational and shall represent all learning offers related to the implementation of the LLL framework, including programmes with high added value. People meeting the priority criteria defined during the implementation phase of the scheme shall be able to receive a learning offer and register through the LLL IT system. The individual learning account approach shall encompass both the IT service to access training, and the financing of adult learning. The system shall provide access to career guidance, gather information on competences acquired during training, as well as access to processes for the recognition of competences/qualifications.
109	D.1.2. Access to Lifelong Learning IT system for adults	Target	Individuals trained using the LLL IT system		Number	0	21 600	Q2	2026	At least 21 600 individuals trained (at least 40% of which related to digital skills) using the LLL IT system. The legal act governing the Individual Learning Accounts (ILA) system shall establish that low-skilled individuals who obtained a lower level of education and/or qualification shall be amongst the priority groups.
110	D.1.3. Vocational guidance system to balance supply and	Milestone	Entry into force of the Government	Legislation entered into force				Q1	2022	Entry into force of the Government Resolution of Vocational Guidance (career guidance) procedures which shall lay down

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

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

No.	Related Measure (Reform or Investment)	Milestone /Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	Vocational Education and Training									
114	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.1 National Platform for the progress of Vocational Education and Training	Target	Number of training participation certificates issued		Number	0	1 000	Q2	2026	1 000 certificates of participation in trainings that include pedagogical and andragogical competences or technical or digital competences shall be issued.
115	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.2: Assessment of competences	Milestone	Entry into force of the amendment to the law on Vocational Training on Centres of Excellence in Vocational Education and Training	Entry into force of the legislation				Q4	2022	Entry into force of the amendments to the Law on Vocational Training which shall establish the power of the Minister for Education, Science and Sport to appoint providers of vocational training to implement the assessment and recognition of formally, non-formally or informally acquired competences at level 4 of the European Qualifications Framework. The implementing legal acts shall lay down the accreditation requirements and accreditation procedure for such competence assessment centres, as well

No.	Related Measure (Reform or Investment)	Milestone /Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										as a unified methodology for competence assessment to be applied by such centres.
116	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.3: Apprenticeship and trainings	Milestone	Entry into force of the legislation establishing an apprenticeship and work-based learning support scheme	Legislation entered into force				Q2	2022	Preparation, coordination and approval of draft decrees of the Minister of Education, Science and Sport laying down the procedure for implementing the apprenticeship support scheme. The legislation shall lay down, in particular, the criteria, target groups, focus areas, forms of support provided, eligible costs for apprenticeships and work-based learning.
117	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.3: Apprenticeship and trainings	Target	Number of training certificates issued		Number	0	14 375	Q2	2026	At least 14 375 training certificates of which at least 3 609 apprenticeship certificates shall be issued. 40% of the certificates shall state that individual enhanced digital skills.
119	D.1.4. Competences for digital transformation	Target	Pupils enrolled to study in VET modules or vocational		Number	0	7 250	Q2	2026	At least 4 900 general education school pupils starting from 9th grade enrolled in VET modules. In addition, at least 2 350 pupils enrolled in

No.	Related Measure (Reform or Investment)	Milestone /Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	acquired in vocational education and training D.1.4.5. More opportunities to study in VET modules for general education pupils		training programmes starting from 9th grade							vocational training programmes starting from 9th grade.

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

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

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

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

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

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

E.1.1. Reform 1 "Quality higher education and strong higher education institutions"

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

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

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

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

E.1.1.2. Sub-measure 2: Efficient higher education network through refining the missions of universities and colleges

The objective of this sub-measure is to define the missions of universities and colleges. The sub-measure consists in amending legislation on colleges and universities and in the reorganisation of the college network through mergers.

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

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

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

The objective of this sub-measure is to create a coherent science policy implementation mechanism by creating the Science policy implementing agency. The Law on Science and Studies shall be amended, and relevant infrastructure established by 30 June 2022 to create the Science policy implementing agency under the Ministry of Education, Science and Sports or the Government of the Republic of Lithuania, which shall be set up following the reorganisation of the Agency for Science, Innovation and Technology (MITA), Research Council of Lithuania (LMT) and other relevant bodies. The new body shall promote participation of Lithuanian applicants in the European and international R&D&I programmes, develop scientific excellence in the public sector and develop an analysis of science and study processes.

E.1.2. Reform 2 "Effective implementation of innovation policy, increased demand for innovation, support to start-up ecosystem and green innovation"

The objective of the reform is to increase the efficiency of the innovation policies in Lithuania. This measure consists of 3 sub-measures: (1) Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies (sub-measure 1); (2) Increasing demand for innovation and support to green innovation in Lithuania by exploiting the potential of public procurement (sub-measure 2); (3) Supporting the start-up ecosystem (sub-measure 3).

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

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

E.1.2.2. Sub-measure 2: Increasing demand for innovation and supporting green innovation in Lithuania

The objective of the sub-measure is to increase demand for innovation and support green innovation. This sub-measure consists in public procurement of innovative goods or services and supporting environmentally friendly products or technology projects and Industry Lab 4.0 projects. The RRF shall support part of the cost of the investment. The Industry Lab 4.0 projects may also receive funding from other Union programmes or instruments for costs that are not supported by the RRF.

E.1.2.3. Sub-measure 3: Supporting the start-up ecosystem

The objective of the sub-measure is to support the Lithuanian start-up ecosystem. The sub-measure consists in the provision of support to natural or legal persons via the Innovation Promotion Fund, the European Space Agency incubator, and pre-incubation or acceleration programmes.

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

The objective of the reform is to increase cooperation between science and business in the smart specialisation area, supporting joint science and innovation missions. The measure consists of 3 sub-measures: (1) Defining smart specialisation priorities (sub-measure 1); (2) Supporting mission-based science and innovation programmes in smart specialisation (sub-measure 2); (3) Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes (sub-measure 3).

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

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

E.1.3.2. Sub-measure 2: Supporting research and development

The objective of this sub-measure is to provide support for research and development. This sub-measure consists in delivery of construction works for two R&D centres and support to R&D projects.

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

The objective of this sub-measure is to support the participation of Lithuanian science and business in international R&D programmes. This sub-measure consists in the award of financial support to projects or advisory services.

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

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	student admission systems – E.1.1.2. Efficient higher education network through refining the missions of universities and colleges									funding for qualitative indicators), - define the missions of universities and colleges (which qualitative requirements must be met by both types of institution, what distinguishes colleges from universities), - incentivize cooperation of higher education institutions, - increase the funding component of R&D activities in the higher education funding structure. The minimum student admission requirements shall be harmonized upwards and shall not weaken as a result of the amendment. New criteria for colleges and universities shall be set objectively, independently and adequately high. The role of external evaluations shall be increased. The legal changes shall promote cooperation and consolidation of resources in the higher education sector.
123	E.1.1. Quality higher education and strong higher education institutions – E.1.1.2. Efficient higher education network through refining the	Target	College mergers		Number	0	4	Q2	2026	Four college mergers involving at least two entities shall take place. These shall: consolidate existing study programmes, integrate administrative and academic support functions and processes, and optimise the infrastructure used.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	missions of universities and colleges									
124	E.1.1. Quality higher education and strong higher education institutions – E.1.1.3. Strengthening the international competitiveness of higher education institutions	Target	Number of internationalisation projects completed by higher education institutions		Number	0	5	Q1	2024	Five projects shall be completed by higher education institutions designed to provide students with more international activities, attracting more students, attracting foreign students and lecturers/scientists; developing the design and implementation of joint and double degree programmes; developing the provision of virtual services; improving the quality of studies and broadening the offer. The beneficiaries shall be chosen by call for proposals procedure.
125	E.1.1. Quality higher education and strong higher education institutions – E.1.1.3. Strengthening the international competitiveness of higher education institutions	Target	Number of people who have benefited from support for the integration of foreign students		Number	0	250	Q4	2024	250 foreign students received scholarships for their integration. Scholarships shall be offered for first, second cycle and integrated students, coming to study in Lithuania.
126	E.1.1. Quality	Milestone	Entry into force of	Legislation				Q2	2022	Entry into force of the legal act on

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

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										and implementation, principles of promotion of innovation-related activities.
129	E.1.2. Effective implementation of innovation policy, increased demand for innovation, support to start-up ecosystem and green innovation E.1.2.1. Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies	Milestone	Entry into force of the renewed framework of incentives for business to invest in R&D	Legislation entered into force				Q4	2022	Entry into force of revised rules for support for R&D measures (about 20 legal acts such as Ministerial Orders). The existing system of incentives for R&D has been revised, by implementing the recommendations of the conducted study on the R&D incentives for businesses. The Rules shall enter into force after their publication in the Legal Act Register (E-TAR). The revised rules shall: reduce gaps and overlaps between different R&D support measures harmonize the support measures mix by setting up clear logical connections between various funding instruments, as well as funding instruments and various innovation support services.
130	E.1.2. Effective implementation of innovation policy, increased demand for innovation, support to start-	Milestone	Innovative goods or services procured and environmentally friendly products or technology projects and Industry Lab 4.0 projects supported	Innovative goods or services procured and environmentally friendly products or				Q1	2026	Goods or services shall be delivered via 55 innovative public procurements. 97 environmentally friendly product or technology projects shall receive financial support. At least EUR 2 500 000 shall be paid to 3

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	up ecosystem and green innovation – E.1.2.2. Increasing demand for innovation and supporting green innovation in Lithuania			technology projects and Industry Lab 4.0 projects supported						Industry Lab 4.0 projects. Any amounts provided by other Union programmes or instruments shall not be counted towards this amount.
131	E.1.2. Effective implementation of innovation policy, increased demand for innovation, support to start-up ecosystem and green innovation – E.1.2.3. Supporting the start-up ecosystem	Target	Number of natural or legal persons that received investment or services		Number	0	193	Q1	2026	Number of natural or legal persons that have received support, out of which: - 32 legal persons supported with investments by the Innovation Promotion Fund, - 71 legal persons supported with investments by the specialized acceleration programme, - 60 legal persons supported with services or investments by the international accelerator programme, - 30 natural or legal persons that have received the investment from the European Space Agency incubator or services from pre-incubation or acceleration programmes in the field of space.
132	E.1.3. Joint missions for science and	Milestone	Entry into force of the revised Smart specialisation	Legislation entered into force				Q4	2021	Approval of a new concept of smart specialisation by a resolution of the Lithuanian Government for the period until 31

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	innovation in smart specialisation – E.1.3.1. Defining smart specialisation priorities		concept							December 2027. The concept shall identify three priorities for smart specialisation, and the thematic areas within these priorities, as well as a model for coordination and monitoring of implementation.
133	E.1.3. Joint missions for science and innovation in smart specialisation – E.1.3.2. Supporting research and development	Target	Construction works for two R&D centres carried out		Number	0	2	Q2	2026	Construction works carried out for two R&D centres and equipment has been delivered.
134	E.1.3. Joint missions for science and innovation in smart specialisation – E.1.3.2. Supporting research and development	Target	R&D projects awarded financial support.		Number	0	21	Q2	2026	21 R&D projects shall be awarded financial support.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
135	E.1.3. Joint missions for science and innovation in smart specialisation – E.1.3.3. Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes	Target	Projects and advisory services for potential applicants of Horizon Europe programme from higher education institutions and SMEs awarded financial support		Number	0	200	Q1	2025	At least 200 projects or advisory services for higher education institutions and SMEs shall be awarded financial support: a) 150 projects to support preparation of feasibility studies for potential beneficiaries to participate in the Horizon Europe actions, b) 10 advisory/expert services to support competences to participate in international R&D&I programmes. c) 40 memberships in international networks.
136	E.1.3. Joint missions for science and innovation in smart specialisation – E.1.3.3. Encouraging science and business to	Target	Projects or advisory services for potential applicants of Horizon Europe programme awarded financial support.		Number	200	480	Q2	2026	At least 480 projects or advisory services shall be awarded financial support, (which shall include the projects and advisory services supported under target 135), out of which 67 projects of upgrading equipment in labs and R&D infrastructures.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	participate in the EU research and innovation programme Horizon Europe and other international funding programmes									

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

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

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

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

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

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

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

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

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

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

   b. The requirement that all investments supported are financially viable.
   c. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the investment strategy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[2], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[3], (iii) activities and assets related to waste landfills, incinerators[4] and mechanical biological treatment plants[5]. Furthermore, the investment strategy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.
   d. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

3. The amount covered by the Funding Agreement (or an amendment to an existing Fund of Funds Agreement), the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment strategy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.
4. Monitoring, audit, and control requirements, including:
   a. The description of main principles of the Implementing Partner's monitoring system to report on the investment mobilised.
   b. The description of main principles of the Implementing Partner's procedures that aim to ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests in the Implementing Partner's activities.

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

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

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

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

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

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

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
137e	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Target	Legal agreements signed with final beneficiaries		%	20%	100%	Q2	2026	INVEGA shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 100% of the RRF investment into the Facility (taking into account management fees).
137f	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Transfer of the RRF investment to the Facility	Certificate or other equivalent proof of transfer				Q2	2026	Lithuania shall transfer EUR 850 000 000 to INVEGA for the Facility.

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

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

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

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

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

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

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

The objective of the reform is to modernize public service administrative processes and human resources management.

This reform consists of two sub-measures: (1) modernization of human resources management in the public sector (sub-measure 1); (2) establishment of a remote learning platform for public sector employees (sub-measure 2).

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

The objective of this sub-measure is to modernize human resources management in the public sector. The sub-measure consists of modernized human resources management system, inlcuding a new Public Sector Employees' Registry.

F.1.1.2 Sub-measure 2: Establishment of a remote learning platform for public sector employees

The objective of this sub-measure is to establish competence training platform for public sector employees. The sub-measure consists of the creation of a remote learning platform and training modules focused on digital, financial-analytical and leadership competences.

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

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

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

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

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

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

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

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

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

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

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

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

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

F.1.3.1. Sub-measure 1: The medium-term budgetary framework

The objective of this sub-measure is to create the medium-term budgeting framework. The sub-measure consists of the adoption of methodologies on the medium-term budgeting, and basic costs calculation, adoption of the amendments to the Law on the Budget Structure in order to clarify the rules of budget amendments, the delivery of a budgeting tool and the endorsement of a medium-term budget for the period between 1 January 2025 and 31 December 2027 by the Government.

F.1.3.2. Sub-measure 2: Spending reviews

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

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

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

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

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

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

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

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

- enable municipalities to participate in public-private partnership programmes organised by the state, which is expected to reduce administrative costs.

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

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

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

This measure also aims at supporting the growth potential of the Lithuanian economy by structurally adjusting the level of public support available to address market failures and inefficiencies within the economy, in the area of the green transition.

The measure shall consist of an equity injection of EUR 78 901 216 into ILTE.

ILTE shall amend the investment policy for the use of the additional equity. The investment policy shall include the description of the financial product(s) with the expected type of eligible final beneficiaries that the additional equity is expected to initially support, including the expected timeline for the implementation and expected amount of each financial product. ILTE shall use for the additional equity the same audit and control system that was positively assessed by the Commission in accordance with Article 157 of Regulation (EU, Euratom) 2024/2509.

The Investment Policy shall require that the financial products that the additional equity supports, comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[6], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[7] (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants[8]. Furthermore, in the case of general support to corporates, the investment policy shall exclude companies with a substantial focus[9] in the following sectors: (i) fossil fuel-based energy production and related activities[10] (ii) energy-intensive and/or high CO2-emitting industries[11]; (iii) production,

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

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

[8] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions

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

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

rental, or sale of polluting vehicles[12]; (iv) waste collection, waste treatment and disposal[13], (v) processing of nuclear fuel, production of nuclear energy. Moreover, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries.

F.1.4. Reform 4 "Improving tax compliance"

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

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

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

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

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

The aim of this sub-measure is to amend the national legislation in order to oblige online platform operations to collect and report data on transactions carried out on online platforms to the tax authorities by 31 January of the year following the calendar year to which the information relates. The State Tax Inspectorate shall receive the first set of data by 31 March 2024.

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

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

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

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

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

[12] Polluting vehicles are defined as non-zero-emission vehicles.

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

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

The objective of this sub-measure is to increase tax literacy of future taxpayers. The sub-measure consists of an awareness campaign on tax literacy for children and young people, and installing infrastructure for cashless payments in schools, and issuing electronic pupil's cards with a payment function.

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

The objective of the sub-measure is to have more transparency in the construction sector. The sub-measure consists of providing a digital tool enabling mandatory registration of persons working in the construction sector, and for planned and non-routine inspections.

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

The objective of the measure is to help businesses manage corporate insolvency risk. The measure consists of delivery of four digital tools to manage corporate insolvency risk.

F.1.6. Reform 6 "Smart tax administration to reduce the VAT gap"

The aim of the reform is to modernise the tax administration and to reduce the VAT gap. This reform consists of six sub-measures: (1) delivery of new data analytics tools for the State Tax Inspectorate (sub-measure 1); (2) monitoring data quality of the State Tax Inspectorate and of other institutions (sub-measure 2); (3) robotisation of business processes at the State Tax Inspectorate (sub-measure 3); (4) digitalisation of the tax stamps (sub-measure 4); (5) new data analysis tools and upgrading the Lithuanian Customs' IT systems (sub-measure 5); (6) training staff of the State Tax Inspectorate and the Lithuanian Customs (sub-measure 6).

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

The objective of this sub-measure is to deliver new tools for the State Tax Inspectorate's data analysis. The sub-measure consists of delivering analytical models and adding six new functionalities to the State Tax Inspectorate's existing information systems.

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

The objective of this sub-measure is to monitor the data quality of the State Tax Inspectorate and other institutions. The sub-measure consists of the approval of a methodology and recommendations for building and logically integrating the metadata base of the State Tax Inspectorate.

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

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

1) issuing decisions and protocols for violations of administrative law;

2) revision of old tax arrears and fines.

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

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

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

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

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

The aim of this sub-measure is to deliver new tools for data analysis by the Lithuanian Customs. This sub-measure consists of the delivery of data analysis tools and interfaces between IT applications.

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

The objective of this sub-measure is to train staff at the State Tax Inspectorate and at the Lithuanian Customs. The sub-measure consists in the delivery of digital training tools and trainings for the State Tax Inspectorate and the Lithuanian Customs.

F.1.7. Reform 7 "Delivery of an electronic document ecosystem"

The objective of the reform is to enable businesses to exchange electronic information and data with public authorities in an automated way. The reform consists in the entry into force of legislation on the processing of electronic settlement documents and their fiscal data. This reform also has two sub-measures: (1) creation of a solution to enable e-receipts (sub-measure 1); (2) delivery of a prototype of the eFTI gate.

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

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

F.1.7.2. Sub-measure 2: Delivery of a prototype eFTI gate

The objective of this sub-measure is to provide control authorities with access to freight transportation information managed by businesses in the form of eFTI data. The sub-measure consists in the delivery of a prototype for adaptations to the Tax Administration System.

F.1.8. Reform 8 "A single window to pay fines"

The objective is to reform the administration of fines. The measure consists of adopting legislation to enable the State Tax Inspectorate to administer majority of fines and economic sanctions issued by the state and delivery of IT interfaces.

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

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

The reform shall be completed by 30 June 2022.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
138	F.1.1. Efficient public sector – F.1.1.1 Modernization of human resources management in the public sector	Milestone	Modernisation of human resources management in the public sector	Service handover and acceptance certificate of the modernized human resource management system				Q2	2026	Service handover and acceptance certificate issued of a modernized human resources management system, including a new Public Sector Employees' Registry.
139	F.1.1. Efficient public sector – F.1.1.2 Establishment of a remote learning platform for public sector employees	Milestone	Strategic guidelines and training modules	Guidelines adopted and training modules developed				Q3	2024	Strategic guidelines for the long-term training and competence development of public sector employees and implementation plan of the strategic guidelines shall be adopted by the Government of Lithuania. Training modules for strengthening the competencies of public sector employees shall be developed by the Public Management Agency. The following training modules shall be developed: 1) digital competencies; 2) financial-analytical competencies; 3) leadership competencies.
141	F.1.1. Efficient public sector – F.1.1.2 Establishment of a remote learning platform for public	Milestone	Remote learning platform delivery for digital, financial-analysitical and leadership competences	Service handover and acceptance certificate for delivery of a remote learning				Q1	2026	Service handover and acceptance certificate issued for a remote learning platfrom, including trainings on i) digital competencies; ii) financial-analytical competencies; and iii) leadership competencies.

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

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

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
148a	F.1.3. Long-term sustainability and transparency of the national budget – F.1.3.1. The medium-term budgetary framework	Milestone	Delivery of the Strategic Management Information System's tool automating medium-term budgeting	Delivery of the Strategic Management Information System's tool automating medium-term budgeting.				Q3	2025	Delivery of the medium-term budgeting tool within the Strategic Management Information System. It shall enable the automation of medium-term budgeting (including calculation of the operational expenditure).
149	F.1.3. Long-term sustainability and transparency of the national budget – F.1.3.1. The medium-termbudgetary framework	Milestone	Entry in force of the government resolution endorsing the first detailed medium-term budget project for the period between 1 January 2025 and 31 December 2027	Government resolution endorsing the first detailed medium-term budget project for the period between 1 January 2025 and 31 December 2027				Q3	2024	The government shall endorse the first detailed three-year budget project for the period between 1 January 2025 and 31 December 2027. The medium-term budget shall be in accordance with the approved the medium-term budgeting methodology.
150	F.1.3. Long-term sustainability and transparency of the national budget – F.1.3.2. Spending reviews	Milestone	Completion of the comprehensive budget expenditure review	Delivery of the comprehensive spending review results				Q1	2024	A concept for a comprehensive spending review shall be approved by the government and implemented in the actual comprehensive review including the review of 2023 budget execution data. The results of the comprehensive spending review shall be made public and shall feed into the preparation of the first medium-term budgets for the period from 1 January 2025 to 31

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										December 2027.
151	F.1.3. Long-term sustainability and transparency of the national budget – F.1.3.3. Enhancing the structure of municipal revenues	Milestone	Entry into force of amendment to the Law on the Methodology of Determination Municipal Budget Revenue and publication of findings of the systematic comparison of municipal fiscal indicators and the assessment of municipal capacity to raise revenues	Provision in the amending law indicating entry into force of the amendment to the Law on the Methodology of Determination Municipal Budget Revenue and publication of findings				Q2	2023	Entry into force of the amendment to the Law on the Methodology of Determination of Municipal Budget Revenue which shall improve the structure of municipal revenue. Tools shall be used by the Ministry of Finance which shall allow: - a comparison of municipal revenue, expenditure and performance indicators; - assessment of the capacity to increase municipal revenues. The findings from these analyses shall be published.
152	F.1.3. Long-term sustainability and transparency of the national budget – F.1.3.4. Promoting public-private partnerships	Milestone	Entry into force of the amendments to the Rules on the Preparation and Implementation of Public-Private Partnerships	Provision in the amended Rules on the Preparation and Implementation of Public-Private Partnerships indicating the entry into force of the amendments				Q2	2022	The amended Rules on the Preparation and Implementation of Public-Private Partnerships shall: - allow grouping of municipal investment projects, which would make them more attractive to investors; - enable municipalities to participate in public-private partnership programmes organised by the state, which is expected to reduce administrative costs.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
153	F.1.3. Long-term sustainability and transparency of the national budget – F.1.3.4. Promoting public-private partnerships	Milestone	Entry into force of the legislative package establishing an enhanced framework for the use of strategic and long-term public-private partnerships	Provisions indicating the entry into force of amendments to: 1) the Law on Investment, 2) the Law on Concessions, 3) the Law on State and Municipal Assets and Their Managemen, 4) the Rules on the Preparation and Implemen-tation of Public-Private Partnerships				Q4	2023	The legislative package consisting of amendments to the Law on Investment, Law on Concessions, Law on State and Municipal Assets and Their Management, and the Rules on the Preparation and Implementation of Public-Private Partnerships shall be based on the results of a feasibility study regarding possibilities to implement public-private partnerships in the public domain and taking into account fiscal limitations. The entry into force of the legislative package shall: - enable the implementation of public-private partnerships in the strategically most important areas, such as energy efficiency, renewable energy sources, sustainable transport, and areas with the greatest investment needs, such as justice and public order and public safety; - help to attract private investors to public projects by providing the long term sustainable investment plans and developing balanced mutually beneficial risk allocation mechanisms.
154	F.1.3. Long-term sustainability and transparency of the national budget – F.1.3.5. Consolidation of the	Milestone	Entry into force of the government resolution eliminating the status of national development	Government resolution eliminating the status of national development				Q4	2023	Entry into force of the government resolution eliminating the status of national development institutions for three institutions (State Investment Management Agency, Public Investment Development Agency and Agricultural Credit Guarantee Fund) and leaving

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	national development institutions		institution for three institutions and leaving it for one institution	institutions for three institutions and leaving it for one institution						it for one institution (INVEGA). The objective of the only remaining institution with status of national development institution shall be to concentrate knowledge and competencies in one strong national promotion institution, to unify and optimise national promotion institution operational practices and fund management, creating preconditions to attract institutional investors, strengthen public-private partnership, and sustainably increase the supply of financial instruments to finance financially viable projects.
154a	F.1.3. Long-term sustainability and transparency of the national budget – F.1.3.5. Consolidation of the national development institutions	Milestone	Investment policy	Amendment of an investment policy				Q1	2026	Amendment of investment policy for ILTE for the use of the additional equity. The Investment Policy shall ensure that EUR 78 901 216 of the additional equity shall be dedicated to supporting strategic green investments, aligned with the intervention fields assigned a 100% climate coefficient under Annex VI of Regulation (EU) 2021/241, which may include, but it is not limited to, support to new capacity of: i) energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria (025bis), or ii) energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures compliant with energy efficiency criteria (026bis), or; iii) research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										economy, resilience and adaptation to climate change (022) or; iv) renewable energy: wind (028) or; v) renewable energy: solar (029).
154b	F.1.3. Long-term sustainability and transparency of the national budget – F.1.3.5. Consolidation of the national development institutions	Milestone	Equity injection	Certificate of transfer				Q2	2026	Lithuania shall transfer EUR 78 901 216 to ILTE to increase its equity. Beyond the equity injection into the ILTE which constitutes the RRF investment, Lithuania shall transmit a report outlining the actions taken by the ILTE by 31 August 2026 to implement the investment policy, including the steps taken for the implementation of the financial products that the additional equity is expected to initially support, as well as the expected steps to be taken for further executing those products.
155	F.1.4. Improving tax compliance – F.1.4.1. More transparency in the trade in used vehicles	Milestone	State Tax Inspectorate and Customs obtain data on vehicle owners from the vehicle owners' accounting system	State Tax Inspectorate and Customs have access to data on vehicle owners from the vehicle owners' accounting system				Q2	2021	With the entry into force of the amendments to the Road Safety Act and its implementing legislation, a system of vehicle owners' accounts has been introduced to identify the actual (re-sellers) and owners of vehicles and to ensure that their tax obligations are met. Access to data from the vehicle owners' accounting system has been ensured.
156	F.1.4. Improving tax compliance – F.1.4.2. Fair taxation of online economic activities	Milestone	Entry into force of the legal requirement for online platform operators to collect	Provision in the law indicating the entry into force of legal obligation for				Q1	2023	The new legal provisions in the Law on Tax Administration shall be adopted and enter into force. The online platform operations shall be obliged to collect and report data on transactions carried out on online platforms to the tax

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
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			and report to the tax authorities data on transactions carried out on online platforms	platform operators to provide information to the State Tax Inspectorate						authorities by 31 January of the year following the calendar year to which the information relates.
157	F.1.4. Improving tax compliance – F.1.4.2. Fair taxation of online economic activities	Milestone	The State Tax Inspectorate receives detailed data on transactions executed on online platforms	State Tax Inspectorate receives detailed data on transactions executed on online platforms				Q1	2024	The State Tax Inspectorate shall obtain detailed data on the transactions carried out by taxpayers on online platforms in 2023.
158	F.1.4. Improving tax compliance – F.1.4.3. Limiting the use of cash	Milestone	Entry into force of legislation limiting cash payments in risky economic sectors and/or individual types of transactions	Provision in the law indicating the entry into force of legislative provisions introducing restrictions on cash payments in risky economic sectors and/or for individual types of payments				Q4	2022	Based on the analysis of the Ministry of Finance, the legislation introducing restrictions on cash payments in risky economic sectors and/or for individual types of transactions shall enter into force. These amendments shall reduce opportunities for businesses and natural persons to conceal their income.
159	F.1.4. Improving tax	Target	Number of		Number	12 900	90 000	Q3	2024	90 000 electronic pupil's cards with payment

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	compliance – F.1.4.4. Tax literate future taxpayers		electronic pupil's cards with payment function issued.							function issued.
160	F.1.4. Improving tax compliance – F.1.4.4. Tax literate future taxpayers	Target	Number of schools (primary, secondary, progymnasiums, gymnasiums) with newly established or upgraded non-cash payment infrastructure		Number	40	240	Q3	2024	Infrastructure established or updated for non-cash payments in the canteens of 240 schools.
161	F.1.4. Improving tax compliance – F.1.4.4. Tax literate future taxpayers	Milestone	Tax literacy educational material and campaign	Educational materials and an awareness campaign on tax literacy				Q2	2026	1. Educational materials for children and young people on tax literacy produced by the State Tax Inspectorate. 2. Service handover and acceptance certificate issued for the tax literacy campaign.
162	F.1.4. Improving tax compliance – F.1.4.5. More transparency in the construction sector	Milestone	Entry into operation of digital tools to allow real-time registration of persons working in the construction sector and the identification of those who work illegally on construction sites	Digital tools are in place and operational				Q4	2024	Fully functional digital tool (Builder ID information subsystem) which enables mandatory registration of persons working in the construction sector and identification of specified persons according to a special builder's identity code.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
163	F.1.4. Improving tax compliance – F.1.4.5. More transparency in the construction sector	Target	Electronically identifiable workers using Transparent Worker ID on construction sites		% (Percentage)	0	80	Q4	2025	In the construction sector, illegal investigation act certificates issued for 1 400 planned inspections and an additional 420 for non-routine inspections. The proportion of workers on construction sites identifiable using Transparent Worker ID as a proportion of the total number of workers inspected on construction sites should be at least 80%.
164	F.1.5. Tools available to business to manage corporate insolvency risk	Milestone	Digital tools for corporate insolvency risk management	Four digital tools to manage corporate insolvency risk				Q4	2025	Delivery of four digital tools to manage corporate insolvency risk: (1) the insolvency portal; (2) a wizard to draw up the restructuring plan; (3) a wizard helping in the process of valuation to apply international valuation standards; (4) a tool to perform comparisons of asset and transaction valuation.
165	F.1.6. Smart tax administration to reduce the VAT gap – F.1.6.1. Delivery of new data analytics tools for the State Tax Inspectorate	Milestone	Analytical models and IT system functionalities to reduce the VAT gap	Delivery of analytical models and IT system functionalities				Q2	2026	Delivery to the State Tax Inspectorate of 4 analytical models, including a risk profile of taxpayers consisting of 25 risk criterions, and of 6 new functionalities to the existing IT systems of the State Tax Inspectorate
167	F.1.6. Smart tax	Milestone	Approval and	Approval and				Q2	2026	The Head of the State Tax Inspectorate shall:

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	administration to reduce the VAT gap – F.1.6.2. Monitoring data quality of the State Tax Inspectorate and of other institutions		adoption of the acts of the Head of the State Tax Inspectorate on metadata database integration	adoption of the acts of the Head of the State Tax Inspectorate						(a) approve - methodology for the creation of a metadata database for public financial institutions; and - recommendations on data management for public financial institutions; (b) adopt Orders concerning the use of the metadata database, which: - establish the procedure for its use; and - provide the legal basis for its use as a source of information.
168	F.1.6. Smart tax administration to reduce the VAT gap - F.1.6.3. Robotisation of business processes at the State Tax Inspectorate	Milestone	Completion of automation of two business processes carried out by the State Tax Inspectorate	Entry into operation of the robotic process automation software				Q1	2022	The acquired licences of the robotic process automation software shall be used to automate two business processes of the State Tax Inspectorate: - Issuing decisions and protocols for violations of administrative law; - Revision of old tax arrears and fines.
169	F.1.6. Smart tax administration to reduce the VAT gap – F.1.6.4. Digitalisation of the	Milestone	Completion of the pilot project on the replacement of physical tax stamps for alcoholic beverages with digital solutions	Delivery of the report on the results of the pilot project				Q1	2024	Completion of the pilot project shall allow to: 1) assess the possibilities to replace paper tax stamps currently used to protect the market against illegal alcoholic beverages with digital solutions for the labelling of such products; 2) assess the possibilities to reduce the

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
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	tax stamps									administrative burden and costs linked to the labelling of alcoholic beverages for economic operators. Based on the results of the pilot project, the State Tax Inspectorate shall decide whether to develop a dedicated module allowing electronic labelling of alcoholic beverages.
170	F.1.6. Smart tax administration to reduce the VAT gap – F.1.6.5. New data analysis tools and upgrading the Lithuanian Customs' IT systems	Milestone	Delivery of five new data analytic methods for the Lithuanian Customs fiscal risk management	Delivery of new data analytic methods for the Lithuanian Customs fiscal risk management				Q4	2025	Delivery of five new data analytics methods for the Lithuanian Customs fiscal risk management.
171	F.1.6. Smart tax administration to reduce the VAT gap – F.1.6.5. New data analysis tools and upgrading the Lithuanian Customs' IT systems	Target	Delivery of the Integrated Vehicle and Goods Control System (TRAKIS) and interfaces with external users		Number	0	6	Q4	2025	Delivery of: (a) one Integrated Vehicle and Goods Control system (TRAKIS) – a subsystem of the Integrated Customs Information System; and (b) five interfaces, between TRAKIS and; - the State Tax Inspectorate "i.VAZ" system (a Subsystem of Smart Tax Administration System (i.MAS) - the State Border Guard Service system "VSATIS";

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										- the Klaipėda Sea Port System "KIPIS"; - Traffic Management System of the Medininkai Border Crossing Point; - the Software provider JSC "Softra" "Licence Plate Recognition System SOFTRA Cloud v3.0".
172	F.1.6. Smart tax administration to reduce the VAT gap – F.1.6.6. Training staff of the State Tax Inspectorate and the Lithuanian Customs	Milestone	Tools to manage the competences of the State Tax Inspectorate, the Lithuanian Customs staff and clients	Delivery of tools for training purposes at the State Tax Inspectorate and the Lithuanian Customs				Q4	2025	Delivery of (a) a digital training management tool at the Lithuanian Customs; (b) seven training modules for the Lithuanian Customs officers and/or clients, including at least one module using virtual reality; (c) a learning resources repository at the State Tax Inspectorate.
173	F.1.6. Smart tax administration to reduce the VAT gap – F.1.6.6. Training staff of the State Tax Inspectorate and the Lithuanian Customs	Target	Participation in training activities		Number	0	1 050	Q4	2025	At least 1 050 training certificates issued. At least 800 certificates shall be issued for the State Tax Inspectorate trainings and at least 250 for the Lithuanian Customs trainings.
174	F.1.7. Delivery of an electronic document ecosystem	Milestone	Entry into force of legislative acts regarding cash register logs and e-receipts	Entry into force of legislation				Q4	2025	Entry into force of legislation which shall: - impose an obligation for businesses to provide digital data from cash registers to the tax administrator; and set mandatory technical requirements for e-receipts.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
175	F.1.7. Delivery of an electronic document ecosystem – F.1.7.1. Sub-measure 1. Creation of a solution to enable e-receipts	Milestone	Entry into operation of technological solutions to enable the practical use of e-receipts in business processes	Entry into operation of the new e-service				Q4	2024	Entry into operation of the application (new e-service) developed to generate an e-receipt and deliver it from business to consumers. This application shall be made available by the State Tax Inspectorate to businesses.
176	F.1.7. Delivery of an electronic document ecosystem – F.1.7.2. Sub-measure 2. Delivery of a prototype of the eFTI gate	Milestone	Delivery of a prototype technological solutions to enable access to freight transportation information managed by businesses in the form of eFTI data	Entry into operation of the new e-service				Q2	2026	Delivery of a prototype of the functionalities (new e-service) of the i.VAZ (electronic consignments subsystem) sub-system of the Smart Tax Administration System (i.MAS) managed by the State Tax Inspectorate for the access of control authorities to the eFTI data of businesses.
177	F.1.8. A single window to pay fines	Milestone	Adoption of amendments to legal acts allowing the State Tax Inspectorate to administer majority of fines and economic sanctions	Provisions in the amending laws indicating adoption of legislation transferring to the State Tax Inspectorate the administration of majority of fines and economic				Q2	2023	The necessary legislation (Law on Tax Administration and other laws on fines and other economic sanctions imposed by the State) allowing the State Tax Inspectorate to administer majority of fines and economic sanctions shall be adopted.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
				sanctions imposed by the State						
178	F.1.8. A single window to pay fines	Milestone	Interfaces for fines and economic sanctions	Delivery of the interfaces allowing institutions issuing fines and economic sanctions to send electronic data on fines and economic sanctions to the State Tax Inspectorate				Q2	2026	Delivery of the interfaces allowing institutions issuing fines and economic sanctions to send electronic data on fines and economic sanctions to the State Tax Inspectorate. The Government resolutions approving the regulations of the information systems shall list the institutions concerned.
179	F.1.9. Repository system for Audit and Controls	Milestone	Repository system for Audit and Controls: information for monitoring implementation of RRF	Audit report confirming repository system functionalities				Q2	2022	A repository system for monitoring the implementation of the RRF shall be in place and operational. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.

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

F.3.1. Reform 1. "Increasing uptake of centralized public procurement"

The objective of the reform is to increase the uptake of centralized public procurement.

The reform consists of expanding the catalogue of items that can be purchased via the Central Purchasing Organization (CPO LT) and adoption of a plan for centralization of public procurement of health institutions and agencies with an aim to increase professionalization of public purchasing, to promote standardisation of public procurement requirements, and to ensure economies of scale.

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

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

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

- The requirement, applicable to at least the share of INVEGA's new investments that the new capital represents in INVEGA's total capital, that investments of INVEGA are in line with the RRF Regulation objectives.
- The requirement, applicable to at least the share of INVEGA's new investments that the new capital represents in INVEGA's total capital, to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01) where, in particular, the investment policy shall:
    - exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[14]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[15]; and (iii) activities related to waste landfills, incinerators[16] and mechanical biological treatment plants[17];

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

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

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

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

- in the case of general support to corporates, exclude companies with a substantial focus[18] in the following sectors: (i) fossil fuel-based energy production and related activities[19]; (ii) energy-intensive and/or high CO2-emitting industries[20]; (iii) production, rental, or sale of polluting vehicles[21]; (iv) waste collection, waste treatment and disposal[22], (v) processing of nuclear fuel, production of nuclear energy;
- require compliance with the relevant EU and national environmental legislation of the supported investments.

- The requirement that INVEGA's final investment decisions shall be taken by a Credit Committee, INVEGA's Management Board or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government.

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

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

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

[21] Polluting vehicles are defined as non-zero-emission vehicles.

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

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

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

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

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

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

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

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

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

G.1.1. Reform 1 "Guaranteed minimum income protection"

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

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

The objective of the sub-measure is to increase the effectiveness of the minimum income scheme to alleviate poverty. The sub-measure consists in conducting an analysis of the minimum income scheme and the entry into force of changes to the legislation on the basis of the recommendations of the study.

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

The objective of this sub-measure is to implement certain changes to increase adequacy and sustainability of social benefits independently of a study. They concern changes to the legislation

increasing coverage and adequacy of the unemployment insurance scheme, introducing additional benefit to single elderly and disabled people as well as improving the pension indexation mechanism to alleviate old-age poverty.

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

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

G.1.2. Investment 2: "Customer-oriented employment support"

The objective of this measure is to optimize the operational processes and support provided by the public employment service, incentivise entrepreneurship, and re/upskilling towards high value-added areas, and provide employment support. The investment consists of two sub-measures: (1) optimization and digitalisation of employment service operational processes, ensuring systematic customer orientation (Sub-measure 1); and (2) increasing the scope and diversity of employment support measures(Sub-measure 2).

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

The objective of the sub-measure is to digitalise the operational processes of the employment service and to ensure customer orientation. The sub-measure consists in the entry into service of the Employment Service Platform.

G.1.2.2. Sub-measure 2: Increasing the scope and diversity of employment support measures

The objective of this sub-measure is to increase the scope and diversity of employment support measures. The sub-measure consists of entry into force of legislation establishing two pilot schemes for training and entrepreneurship support and providing support to participants under these schemes, and the provision of subsidies to support employment.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
180	G.1.1. Guaranteed minimum income protection – G.1.1.1. Study on the minimum income scheme and related changes to the legislation	Milestone	Finalisation of a study on adequacy of the minimum income scheme	Final report issued				Q4	2022	The study shall include recommendations to reform the minimum income scheme as well as ex-ante impact assessment of the proposed reforms.
181	G.1.1. Guaranteed minimum income protection – G.1.1.1. Study on the minimum income scheme and related changes to the legislation	Milestone	Entry into force of amendments to the relevant laws regulating minimum income protection	Provision in the legislation indicating the entry into force				Q4	2025	Entry into force of amendments to the legislation on the basis of the recommendations of the study on adequacy of the minimum income scheme (at least amendments to the cash social assistance, sickness and maternity leave benefits, social assistance pensions, child benefits, child support benefits, and the indexation methodology of the social benefits).
182	G.1.1. Guaranteed minimum income protection – G.1.1.2. Additional measures to increase adequacy and sustainability	Milestone	Entry into force of the legislation introducing an additional benefit for disabled and elderly single persons	Legislation entered into force				Q3	2021	Entry into force of legislation ensuring that single (non-spouse) disabled and elderly persons shall be granted and paid an additional monthly benefit (single-person benefit).

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	of social benefits									
183	G.1.1. Guaranteed minimum income protection – G.1.1.2. Additional measures to increase adequacy and sustainability of social benefits	Milestone	Entry into force of the amendment to the Law on Unemployment Social Insurance increasing the coverage and adequacy of the unemployment social security system	Provision in the amending Law on Unemployment Social Insurance indicating entry into force				Q1	2023	Entry into force of the amendment to the Law on Unemployment Social Insurance which shall: - increase the minimum unemployment social insurance benefit to the indexed amount equal to 5 Basic Social Benefits or higher; - extend the maximum duration of unemployment insurance benefit payments to pre-retirement age individuals.
184	G.1.1. Guaranteed minimum income protection – G.1.1.2. Additional measures to increase adequacy and sustainability of social benefits	Milestone	Entry into force of the legislation on changes to the pension indexation mechanism	Legislation entered into force				Q4	2022	Entry into force of the legislation which shall: - review the pension indexation mechanism to provide for a faster increase in pensions in order to reduce the at-risk-of-poverty rate for the elderly.
185	G.1.1. Guaranteed minimum income protection – G.1.1.3. Accreditation of social care	Milestone	Entry into force of the legislation on requirements for the provision of accredited social care	Legislation entered into force				Q1	2022	Entry into force of the legislation which shall: - establish uniform requirements (for premises (if premises are required for the provision of the service) and qualification of the staff) for the provision of accredited social care (10 services);

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										- regulate that only accredited social care maybe provided from 1 January 2022.
186	G.1.2. Customer-oriented employment support – G.1.2.1. Optimization and digitalisationt of employment service operational processes, ensuring systematic customer orientation	Milestone	Entry into force of the legislation regulating operational processes of the Employment Service	Legislation entered into force				Q2	2022	Entry into force of legislation which shall include changes to the operational processes of the Employment Service to enable its digital transformation.
187	G.1.2. Customer-oriented employment support – G.1.2.1. Optimization and digitalisation of employment service operational processes, ensuring	Milestone	Digital transformation of the Employment Service	Employment service platform entered into service				Q4	2025	Entry into service of Employment Service Platform which shall provide digital services.

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	systematic customer orientation									
188	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures	Milestone	Entry into force of the legislation governing the employment support scheme for the implementation of pilot measures (Promoting entrepreneurship and support for learning that provides high value-added qualifications and competences, with a focus on digital and green transition)	Legislation entered into force				Q2	2022	Entry into force of legislation which shall specify: - the time limit for the application of the new measures; - the target groups; - the selection criteria and requirements to comply with the objectives of the digital and green transition and the circular economy; - the requirements with regard to sustainability of newly created jobs.
189	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and	Milestone	The pilot project to support entrepreneurship	Acts on the creation of material and legal conditions signed creating or adapting at least 1 200				Q2	2026	Acts on the creation of material and legal conditions signed to establish or adapt at least 1 200 workplaces (including at least 700 jobs supporting the digital transition and at least 400 jobs supporting the green transition and/or the circular economy)

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	diversity of employment support measures			workplaces						
190	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures	Milestone	Individuals benefiting from the subsidized employment measure	1 000 individuals benefiting from the subsidized employment measure.				Q2	2026	1 000 individuals benefiting from the subsidized employment measure.
191	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures	Target	Trainings to acquire digital and other qualifications and/or competences		Training certificates issued	0	15 078	Q2	2026	15 078 training certificates issued to obtain high value-added qualifications and/or competences (of which not less than 10 000 to acquire digital qualifications and/or competences))

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

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

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

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

The objective of this sub-measure is to provide integrated employment, social and other services for persons registered as unemployed and persons registered as persons getting ready for the labour market. The sub-measure consists of the entry into force of legislation and the approval of employment-enhancing programmes.

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

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

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
192	G.3.1. Improving the quality of social and employment services – G.3.1.1. Increasing the integration of employment, social and other services	Milestone	Amendments to the legislation on personalised services provided by the Employment Service and municipalities for unemployed persons and persons registered as persons getting ready for the labour market who are facing challenges to take up work	Provisions indicating entry into force of amendments to the legislation				Q3	2022	Amended legislation shall enter into force stipulating that the Employment Service shall provide personalised services and consultations applying a case management approach to unemployed persons and persons registered as persons getting ready for the labour market who are facing challenges to take up work. The legislation shall provide that municipalities, in cooperation with the Employment Service, shall implement employment-promoting programmes applying a case management approach for the aforementioned target group.
193	G.3.1. Improving the quality of social and employment services – G.3.1.1. Increasing the integration of employment, social and other services	Target	Approval of employment-enhancing programmes by municipalities		Number	0	48	Q4	2025	At least 48 municipalities shall approve employment-enhancing programmes that include application of case management approach and/or the operation of a case manager.
194	G.3.1. Improving	Milestone	Establishment	A centre for				Q4	2022	The Centre for the Improvement of

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	the quality of social and employment services – G.3.1.2. Strengthening the competences of social workers		of a centre for improving the professional competences of employees in the field of social services	improving the professional competences of employees in the field of social services established						Professional Competences of Social Services Employees shall be selected through the public calls for projects procedure. The Centre shall organise and conduct regular, free trainings, provide methodological assistance, and ensure support to new social services employees in their professional activities.

H. COMPONENT 8: REPOWEREU

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

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

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

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

H.1.1. Investment 1: "Accelerating renovation of buildings"

The objective of the investment is to support the building renovation process. The investment consists of two sub-measures (1) update of renovation packages and standards (Sub-measure 1); (2) support for renovation of buildings (Sub-measure 2).

H.1.1.1. Sub-measure 1: Update of renovation packages and standards

This sub-measure is the continuation of sub-measure B.1.3.1. (Update of building renovation packages and standards and creation of a methodology for the development of sustainable cities). This sub-measure consists of the preparatory work for the green panel renovation of six demonstration buildings.

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

This sub-measure is a scale-up of sub-measure B.1.3.4. (Support for renovation of buildings). The objective of this sub-measure is to reduce energy consumption and emissions of multi-apartment buildings. The sub-measure consists of support for the renovation of multi-apartment buildings.The RRF shall support part of the costs of this investment. This investment may also receive support from other Union programmes or instruments for costs that are not supported by the RRF.

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

The objective of this measure is to encourage the transport of goods and other types of cargo over water as a cleaner alternative to road transport. The measure consists of the purchase of an electric vessel and an electric crane.

H.1.3. Reform 1 "Increasing the generation capacity from RES"

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

This reform consists of two sub-measures: (1) Improving the investment environment for RES developers (Sub-measure 1); (2) Support for the construction of RES plants (solar) (Sub-measure 2).

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

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

- Define and regulate hybrid power plants: The reform shall make it possible to connect hybrid RES plants (such as solar and wind) or energy storage facilities at one point of the electricity grid without following a permitting procedure simply based on an addition of the installed capacity. The connection of the hybrid power plant to the electricity grid shall be assessed on the basis of an allowed generation capacity instead of the installed capacity.
- Require a single development permit and a single manufacturing permit for hybrid power plants.
- Waive the development and generation allowances for prosumers for new RES power plants up to 100kW.
- Limit the duration of the permitting granting procedures to one year for new RES power plants: The granting of the three main permits for the development of RES plants (permit for the development of electricity generation capacity, building permit and permit for the production of electricity) shall not take more than one year for new RES power plants.

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

This sub-measure is the continuation of sub-measure B.1.1.2. (Support for the construction of individual storage facilities). The objective of this sub-measure is to provide support for the production of renewable energy and to connect renewable energy communities. The sub-measure

consists of support for the installation and connection to the grid of electricity generation capacity from RES.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
195	H.1.1 Accelerating renovation of buildings H.1.1.1. Update of renovation packages and standards	Milestone	Preparatory work for the green panel renovation of demonstration buildings	Delivery of preparatory work for green panel renovation of demonstration buildings				Q2	2026	1) Technical design shall be prepared and issued for green panel renovation demonstration projects comprising three public buildings and three multi-apartment buildings; 2) Publicity material for demonstration of panel renovation shall be published; 3) Methodological Guidelines for applying panel-based renovations shall be published; 4) Transfer-acceptance certificates shall be signed for the procured technical design consultancy services.
196	H.1.1 Accelerating renovation of buildings H.1.1.2. Support for renovation of buildings (scaled-up)	Target	Area of renovated multi-apartment buildings		m2	0	346 000	Q2	2026	346 000 m^2 of multi-apartment buildings shall be renovated and receive a compensation of on average at least 30% of the renovation works expenditure and compensation for the portion of the interest paid on loans taken out to finance these renovations exceeding an interest rate of 3%, to achieve a reduction of at least 30% of primary energy consumptionon average and achieve an energy efficiency class A or B. Five renovated multi-apartment buildings shall benefit from technical assistance.
197	H.1.2. Support for the purchase of clean inland water	Milestone	Purchase and delivery of an electric vessel	Electric crane and electric vessel				Q2	2026	Electric crane and electric vessel purchased and delivered.

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										production of electricity) shall not take more than one year for new RES power plants.
203	H.1.3. Increasing the generation capacity from RES H.1.3.2. Support for the construction of RES plants (solar power)	Target	Creation of new solar generation capacity		MW	0	324.7	Q2	2026	324.7 MW of solar generating capacity have been installed and connected to the grid.

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

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

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

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

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

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

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

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

5. Reporting requirements for climate investments for the Facility[23].

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

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

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

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

No.	Related Measure (Reform or Investment)	Milestone/ Target	Title	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description and clear definition of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
208	H.3.1. Investment support for RES plants (solar, wind and hybrid onshore) and electricity storage facilities	Milestone	Transfer of the RRF investment to the Facility	Certificate or other equivalent proof of transfer				Q2	2026	Lithuania shall transfer EUR 549 130 737 to INVEGA for the Facility.

2. Estimated total cost of the recovery and resilience plan

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

SECTION 2: FINANCIAL SUPPORT

1. Financial contribution

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

1.1 First instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
21	B.1.1 More sustainable electricity produced in the country	Milestone	Entry into force of the legislation to improve institutional and legal mechanisms to promote the production, transmission and consumption of electricity from renewable sources
28	B.1.2 Moving without polluting the environment	Milestone	Entry into force of a legislative framework establishing a procedure for determining energy efficiency and environmental protection requirements for the purchase of road transport vehicles and for cases in which they are mandatory
29	B.1.2 Moving without polluting the environment	Milestone	Sustainable Mobility Fund that shall finance the development of alternative fuels and vehicle infrastructure is established and operational
37	B. 1.2 Moving without polluting the environment - B.1.2.3. Installation of vehicle charging and alternative fuel filling infrastructure	Milestone	Entry into operation of an information system for public and semi-public recharging points for electric vehicles
43	B. 1.2 Moving without polluting the environment - B.1.2.3. Installation of vehicle charging and alternative fuel filling infrastructure	Milestone	Adoption of the action plan to integrate electric charging infrastructure network
44	B. 1.2 Moving without polluting the environment - B.1.2.4. Support for the RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and renewable hydrogen)	Milestone	Entry into operation of an IT system of renewable transport fuel accounting units

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
70	C.1.3 Customer-oriented services	Milestone	Entry into operation of a competence centre for open data and digital transformation
83	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Milestone	Assigned radio frequencies for the deployment of 5G networks
84	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Milestone	Entry into force of the amendments to the relevant laws enabling faster installation of the electronic communications infrastructure
89	C.1.5 Step towards 5G - C.1.5.3. Innovation in mobility	Milestone	Designate a competent authority for the administration of transport innovation measures
91	D.1.1. Modern general education – Background to basic competences D.1.1.1: Improving the quality of education	Milestone	Entry into force of the legislation on the methodology of the procedure for external evaluation of the quality of activities of educational institutions implementing school education programs
93	D.1.1. Modern general education – Background to basic competences D.1.1.2. Reorganisation of the school network	Milestone	Entry into force of the amendments to the Rules on the Establishment of a network of schools conducting formal education programmes
94	D.1.1. Modern general education – Background to basic competences D.1.1.2. Reorganisation of the school network	Milestone	Plans for the transformation of the network of general education schools prepared and approved by municipalities in accordance with the newly approved rules for the development of the network of schools implementing formal education programs
95	D.1.1.Modern general education – Background to basic competences D.1.1.3: Millennium School programme	Milestone	Entry into force of the legislation on the Millennium School Progress Program
105	D.1.1. Modern general education – Background to basic competences D.1.1.7: Improving early childhood education and care	Milestone	Study on the feasibility of developing early childhood education infrastructure in municipalities
110	D.1.3. Vocational guidance system to balance supply and demand on the labour market	Milestone	Entry into force of the Government Resolution on the procedures regulating the Vocational Guidance (career guidance) system

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
112	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.1 National Platform for the progress of Vocational Education and Training	Milestone	Entry into force of legislation on the establishment of the National Platform on Progress in Vocational Education and Training
116	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.3: Apprenticeship and trainings	Milestone	Entry into force of the legislation establishing an apprenticeship and work-based learning support scheme
126	E.1.1. Quality higher education and strong higher education institutions - E.1.1.4. Systematic R&D promotion in higher education institutions and research analysis	Milestone	Entry into force of the legal act establishing the science policy implementing agency
127	E.1.2. Effective implementation of innovation policy, increased demand for innovation, support to start-up ecosystem and green innovation – E.1.2.1. Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies	Milestone	The entry into force of the resolution of the Government creating the Innovation Agency and transferring innovation promotion functions from other agencies
128	E.1.2 Effective implementation of innovation policy, increased demand for innovation, support to start-up ecosystem and green innovation - E.1.2.1. Effective implementation of innovation policy through the creation of a single innovation promotion agency and the optimisation of the network of existing agencies	Milestone	Entry into force of the revised legislation on innovative activities
132	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.1. Defining smart specialisation priorities	Milestone	Entry into force of the revised Smart specialisation concept
142	F.1.2. A fairer and more growth-friendly tax system. - F.1.2.1. The abolition or reduction of tax exemptions and special tax regimes that are inefficient, no longer reflect state priorities or do not comply with the Green Deal	Milestone	Delivery of the proposals made on the basis of an in-depth analysis for the withdrawal of tax exemptions and special tax regimes to the parliament

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
144	F.1.2. A fairer and more growth-friendly tax system - F.1.2.2. Sub-measure 2: Further broadening of the tax base to sources that do not hamper economic growth	Milestone	Delivery of the proposals to expand environmental taxes and taxation of other sources less detrimental to economic growth on the basis of an in-depth analysis to the parliament
146	F.1.2. A fairer and more growth-friendly tax system - F.1.2.3. An assessment of the effectiveness of the tax and social insurance contributions in preventing poverty and reducing income inequality	Milestone	Delivery of the study on the effectiveness of personal income taxation and social insurance contributions in reducing poverty and income inequality
152	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.4. Promoting public-private partnerships	Milestone	Entry into force of the amendments to the Rules on the Preparation and Implementation of Public-Private Partnerships
155	F.1.4. Improving tax compliance - F.1.4.1. More transparency in the trade in used vehicles	Milestone	State Tax Inspectorate and Customs obtain data on vehicle owners from the vehicle owners' accounting system
168	F.1.6. Smart tax administration to reduce the VAT gap - F.1.6.3. Robotisation of business processes at the State Tax Inspectorate	Milestone	Completion of automation of two business processes carried out by the State Tax Inspectorate
179	F.1.9. Repository system for Audit and Controls	Milestone	Repository system for Audit and Controls: information for monitoring implementation of RRF
182	G.1.1. Guaranteed minimum income protection - G.1.1.2. Additional measures to increase adequacy and sustainability of social benefits	Milestone	Entry into force of the legislation introducing an additional benefit for disabled and elderly single persons
185	G.1.1. Guaranteed minimum income protection – G.1.1.3. Accreditation of social care	Milestone	Entry into force of the legislation on requirements for the provision of accredited social care
186	G.1.2. Customer-oriented employment support – G.1.2.1. Optimization and digitalisation of employment service operational processes, ensuring systematic customer orientation	Milestone	Entry into force of the legislation regulating operational processes of the Employment Service
188	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures	Milestone	Entry into force of the legislation governing the employment support scheme for the implementation of pilot measures (Promoting entrepreneurship and support for learning that provides high value-added qualifications and competences, with a focus on digital and green transition)

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
		Instalment Amount	EUR 649 543 707

1.2 Second instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
1	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.1. Legislative framework regulating the organisation, management and provision of ambulance services	Milestone	Entry into force of the amended Law on Health Care Institutions and the Law on the Health System of the Republic of Lithuania and the related legislation
2	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.2. Development of digital health system facilitating the secondary use of health data	Milestone	Entry into force of the legislation governing the secondary use of health data
3	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.3. Action Plan on Family Medicine Development 2016-2025	Milestone	Adoption of the updated Action Plan on Family Medicine Development for 2016-2025
27	B.1.1 More sustainable electricity produced in the country - B.1.1.3 Installation of other electricity storage infrastructure	Target	Installed capacity of new electricity storage facilities (MW)
50	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.2. Tools to facilitate building renovation coordination and technical assistance	Milestone	Competence Centre for Building Renovation is established and operational
57	B.1.4 Maintaining an increasing GHG absorption capacity	Milestone	Legislation, regulating restoration of wetlands (peatlands) and their further protection and sustainable use, entered into force
60a	C.1.1a Transformation of public information technology governance – Development of state cybersecurity	Milestone	Adoption of Cybersecurity Development Programme.
64	C.1.2 Data management and open data	Milestone	Entry into force of legislation on efficient data processing.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
68	C.1.3 Customer-oriented services	Milestone	Entry into force of amended regulation on the provision of information to persons with disabilities
69	C.1.3 Customer-oriented services	Milestone	Publication of call for tender for innovative solutions and tools to ensure better communication opportunities for people with disabilities
76	C.1.4 Technological solutions in business and daily life - C.1.4.2. Digitisation of cultural resources	Target	Signed contracts with the owners of the digital and digitised cultural resources for the opening of the resources and made accessible to users
80	C.1.4 Technological solutions in business and daily life - C.1.4.4. Financial instruments for business creation and digital innovation	Milestone	Publication of call for tender and approval of the financing terms for the development and deployment of innovative technological solutions in business
92	D.1.1. Modern general education – Background to basic competences D.1.1.1: Improving the quality of education	Milestone	Entry into force of the revised pre-primary, primary, lower secondary and secondary education programmes (curriculum)
99	D.1.1. Modern general education – Background to basic competences D.1.1.4: Training of the pedagogical staff	Milestone	Entry into force of the legislation laying down requirements for the preparation and implementation of National qualification development programmes for pedagogical staff
106	D.1.1. Modern general education – Background to basic competences D.1.1.7: Improving early childhood education and care	Milestone	Entry into force of the legislation on the criteria (guidelines) for pre-school education curriculum
107	D.1.2. Access to Lifelong Learning IT system for adults	Milestone	Entry into force of the Law on Adult Education establishing a coordinated lifelong learning system (LLL) model and setting out the principles for the functioning
115	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.2: Assessment of competences	Milestone	Entry into force of the amendment to the law on Vocational Training on Centres of Excellence in Vocational Education and Training

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

1.3 Third instalment (non-repayable support):

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
4	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.4. Establishment of a basic public health service delivery model	Milestone	Entry into force of legislation establishing a basic public health service delivery model
5	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.5. Improving working conditions and professional qualifications of health professionals	Milestone	Entry into force of legislation on improving working conditions and professional qualifications of health professionals
6	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.6. Establishment of a network of personal health care institutions based on the model of regional cooperation	Milestone	Entry into force of legislation on the establishment and regulation of a network of personal health care institutions based on the model of centres of excellence and regional cooperation
18	A.1.3. Health system resilience to deal with emergencies A.1.3.1. Action plan improving cooperation between health care institutions and modernization of infrastructure for emergency situations	Milestone	Entry into force of an Action plan on improving cooperation between health care institutions and modernization of infrastructure for emergency situations
48	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.1. Update of building renovation packages and standards and creation of a methodology for the development of sustainable cities	Milestone	Entry into force of the following legislative acts: a) the Plan of Implementation of the Long-term Building Renovation Strategy, b) Amendment of Construction Technical Regulation “Design and Certification of the Energy Performance of Buildings”, approved by 2016-11-11 Order No. D1-754 of Minister of Environment c) Guidelines for Sustainable Urban Development approved by Order of the Minister of Environment d) Amendment of Construction Technical Regulation CTR 2.05.07:2005 “Design of Wooden Structures”, approved by 2005-02-10 Order No. D1-79 of Minister of Environment
58	B.1.5 Towards a circular economy	Milestone	Approval by government protocol of Action Plan for the transition to Circular Economy

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

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

1.4 Fourth instalment (non-repayable support):

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

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

1.5 Fifth instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
10	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.9. Establishment of Health Professionals Competence Platform	Milestone	Establishment of a Health Professionals Competence Platform

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

1.6 Sixth instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
11	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.10. Healthcare service quality indicator dashboard	Target	Healthcare service quality indicator dashboard
16	A.1.2. Provision of long-term care services A.1.2.2. Human resources and infrastructure capacity for the provision of long-term care services	Target	Human resources and infrastructure capacity
22	B. 1.1 More sustainable electricity produced in the country -B.1.1.1 Preparatory work for offshore wind power plants and related infrastructure	Milestone	Performance of the preparatory work for offshore wind power plants and related infrastructure
51	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.2. Tools to facilitate building renovation coordination and technical assistance	Target	Delivery of renovation-related digital tools
58c	B.1.6. Transparency of electricity grid connection information	Milestone	Entry into force of legislation
65	C.1.2 Data management and open data	Target	Delivery of data management model
78	C.1.4 Technological solutions in business and daily life - C.1.4.2. Digitisation of cultural resources	Target	Digital (electronic) resources made available for persons with disabilities
85	C.1.5 Step towards 5G - C.1.5.1. 5G roadmap	Target	5G services in urban areas and other trunk roads and railway lines of national significance, airports and seaports
141	F.1.1. Efficient public sector - F.1.1.2 Establishment of a remote learning platform for public sector employees	Milestone	Remote learning platform delivery for digital, financial-analysitical and leadership competences
163	F.1.4. Improving tax compliance - F.1.4.5. More transparency in the construction sector	Target	Electronically identifiable workers using Transparent Worker ID on construction sites
164	F.1.5. Tools available to business to manage corporate insolvency risk	Milestone	Digital tools for corporate insolvency risk management
148a	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.1. The medium-term budgetary framework	Milestone	Delivery of the Strategic Management Information System's tool automating medium-term budgeting

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
170	F.1.6. Smart tax administration to reduce the VAT gap - F.1.6.5. New data analysis tools and upgrading the Lithuanian Customs' IT systems	Milestone	Delivery of five new data analytic methods for the Lithuanian Customs fiscal risk management
171	F.1.6. Smart tax administration to reduce the VAT gap - F.1.6.5. New data analysis tools and upgrading the Lithuanian Customs' IT systems	Target	Delivery of the Integrated Vehicle and Goods Control System (TRAKIS) and interfaces with external users
172	F.1.6. Smart tax administration to reduce the VAT gap - F.1.6.6. Training staff of the State Tax Inspectorate and the Lithuanian Customs	Milestone	Tools to manage the competences of the State Tax Inspectorate, the Lithuanian Customs staff and clients
173	F.1.6. Smart tax administration to reduce the VAT gap - F.1.6.6. Training staff of the State Tax Inspectorate and the Lithuanian Customs	Target	Participation in training activities
174	F.1.7. Delivery of an electronic document ecosystem	Milestone	Entry into force of legislative acts regarding cash register logs and e-receipts
181	G.1.1. Guaranteed minimum income protection - G.1.1.1. Study on the minimum income scheme and related changes to the legislation	Milestone	Entry into force of amendments to the relevant laws regulating minimum income protection
		Instalment Amount	EUR 178 000 000

1.7 Seventh instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
7	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.7. Creation of Centre for Advanced Therapies	Milestone	Advanced therapy centre
9	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.8. Collecting reference genome data	Target	Number of sequencing tests performed for the human genome

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
13a	A.1.1. Improving the quality and accessibility of services and promoting innovation A.1.1.11. Digitalisation of the healthcare sector	Milestone	Action plan and projects for the Development of the Digital Health System
17	A.1.2. Provision of long-term care services A.1.2.2. Human resources and infrastructure capacity for the provision of long-term care services	Target	Infrastructure capacity
19	A.1.3. Health system resilience to deal with emergencies A.1.3.2. Modernisation of infectious disease cluster centres	Target	Number of modernised infectious diseases cluster centres
20	A.1.3. Health system resilience to deal with emergencies A.1.3.3. Modernisation of emergency departments and resuscitation units in regional hospitals	Target	Number of hospitals with modernised emergency, resuscitation or intensive care units.
26	B.1.1 More sustainable electricity produced in the country - B.1.1.2 Support for the construction of individual storage facilities	Target	Individual energy storage capacity installed
32	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the delivery of clean vehicles, and for sustainable mobility	Target	Number of clean transport vehicles delivered and registered in Lithuania
32a	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the delivery of clean vehicles, and for sustainable mobility	Target	Length of newly built or renovated bicycle paths, streets or lanes, or combined bicycle and pedestrian paths
32b	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the delivery of clean vehicles, and for sustainable mobility	Milestone	Electrification of railway segments between Radviliškis and Klaipėda
33	B.1.2. Moving without polluting the environment – B.1.2.1. Support for the delivery of clean vehicles, and for sustainable mobility	Target	Number of buses retrofitted
34	B.1.2 Moving without polluting the environment – B.1.2.2. Support for the purchase of zero-emission public transport vehicles	Milestone	Inter-urban mobility system reform

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
36	B.1.2 Moving without polluting the environment – B.1.2.2. Support for the purchase of zero-emission public transport vehicles	Target	Delivery of electric or hydrogen powered buses
39	Installation of private and publicly accessible recharging points	Target	800 publicly accessible electric vehicles recharging points and 18 910 private electric vehicle recharging points shall be installed.
42	B.1.2 Moving without polluting the environment – B.1.2.3. Installation of vehicle charging and alternative fuel filling infrastructure	Target	Installation of a service of publicly accessible hydrogen station
45	B.1.2 Moving without polluting the environment – B.1.2.4. Support for the RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and renewable hydrogen)	Target	Installed total capacity of new biomethane gas and renewable hydrogen generation facilities
46	B.1.2 Moving without polluting the environment – B.1.2.4. Support for the RES fuels sector (biomethane gas, second generation liquid biofuels for transport, and renewable hydrogen)	Target	Annual additional production of liquid second generation biofuels
52	B.1.3 Accelerating renovation of buildings and a sustainable urban environment – B.1.3.3. Supply of construction products and services that speed up the renovation of buildings	Target	Installed production capacity of modular structures from organic materials
54	B.1.3 Accelerating renovation of buildings and a sustainable urban environment - B.1.3.4. Support for renovation of buildings	Target	Area of renovated multi-apartment buildings
55	Maintaining and increasing GHG absorption capacity	Target	Biodiversity-rich forest areas purchased
59	C.1.1 Transformation of public information technology governance	Milestone	Systems run by state institutions and bodies migrated to hybrid cloud infrastructure
60b	C.1.1a Development of state cybersecurity	Milestone	Delivery of a national cybersecurity monitoring system.
60c	C.1.1a Development of state cybersecurity	Milestone	Delivered hardware and software for for cybercrime investigation
61	C.1.1a Development of state cybersecurity	Target	Completion of cybersecurity training.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
63	C.1.1 Transformation of public information technology governance	Target	The State Digital Solutions Agency provides IT services to all state institutions and bodies determined in the list of state instittutions and bodies receiving centralised information technology services
66	C.1.2 Data management and open data	Target	Integration of information resources into the data lake
73	C.1.3 Customer-oriented services	Target	Delivery digitalised new or upgraded services of the public sector
75	C.1.4 Technological solutions in business and daily life - C.1.4.1. Lithuanian-language technological resources	Target	Delivery of Lithuanian language resources required for the development of AI solutions
77	C.1.4 Technological solutions in business and daily life - C.1.4.2. Digitisation of cultural resources	Milestone	Cultural resources made accessible
82	C.1.4 Technological solutions in business and daily life - C.1.4.5. ICT Centre of Excellence	Target	ICT R&D centre constructed and R&D equipment delivered
88	C.1.5 Step towards 5G - C.1.5.2. Further construction of high speed connection networks	Target	High speed connection to socio-economic drivers
90	C.1.5 Step towards 5G - C.1.5.3. Innovation in mobility	Target	Delivery of experimental digital solutions of mobility innovation innovation
96	Modern general education – Background to basic competences D.1.1.3: Millennium School programme	Target	Reports validated
98	D.1.1. Modern general education – Background to basic competences D.1.1.4: Training of the pedagogical staff	Target	Number of individuals trained or obtained master's degree
100	D.1.1. Modern general education – Background to basic competences D.1.1.5: Supporting equipment acquisition for STEAM centres and mobile laboratories	Target	Equipment purchased for STEAM centres and mobile laboratories
109	D.1.2. Access to Lifelong Learning IT systemfor adults	Target	Individuals trained using the LLL IT system

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
113	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.1 National Platform for the progress of Vocational Education and Training	Target	New/updated vocational training programmes registered
114	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.1 National Platform for the progress of Vocational Education and Training	Target	Number of training participation certificates issued
117	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.3: Apprenticeship and trainings	Target	Number of training certificates issued
119	D.1.4. Competences for digital transformation acquired in vocational education and training D.1.4.5. More opportunities to study in VET modules for general education pupils	Target	Pupils enrolled to study in VET modules or vocational training programmes starting from 9th grade
123	E.1.1. Quality higher education and strong higher education institutions - E.1.1.2 Efficient higher education network through refining the missions of universities and colleges	Target	College mergers
130	E.1.2. Effective implementation of innovation policy, increased demand for innovation, support to start-up ecosystem and green innovation – E.1.2.2. Increasing demand for innovation and supporting green innovation in Lithuania	Milestone	Innovative goods or services procured and environmentally friendly products or technology projects and Industry Lab 4.0 projects supported
131	E.1.2. Effective implementation of innovation policy, increased demand for innovation, support to start-up ecosystem and green innovation – E.1.2.3. Supporting the start-up ecosystem	Target	Number of natural or legal persons that received investment or services
133	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.2. Supporting research and development	Target	Construction works for two R&D centres carried out

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
134	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.2. Supporting research and development	Target	R&D projects awarded financial support.
136	E.1.3. Joint missions for science and innovation in smart specialisation - E.1.3.3. Encouraging science and business to participate in the EU research and innovation programme Horizon Europe and other international funding programmes	Target	Projects or advisory services for potential applicants of Horizon Europe programme awarded financial support
138	F.1.1. Efficient public sector - F.1.1.1 Modernization of human resources management in the public sector	Milestone	Modernization of human resources management in the public sector
154a	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.5. Consolidation of the national development institutions	Milestone	Investment policy
154b	F.1.3. Long-term sustainability and transparency of the national budget - F.1.3.5. Consolidation of the national development institutions	Milestone	Equity injection
161	F.1.4. Improving tax compliance - F.1.4.4. Tax literate future taxpayers	Milestone	Tax literacy educational material and campaign
165	F.1.6. Smart tax administration to reduce the VAT gap - F.1.6.1. Delivery of new data analytics tools for the State Tax Inspectorate	Milestone	Analytical models and IT system functionalities to reduce the VAT gap
167	F.1.6. Smart tax administration to reduce the VAT gap - F.1.6.2. Monitoring data quality of the State Tax Inspectorate and of other institutions	Milestone	Approval and adoption of the acts of the Head of the State Tax Inspectorate on metadata database integration
176	F.1.7. Delivery of an electronic document ecosystem - F.1.7.2. Sub-measure 2. Delivery of a prototype of the eFTI gate	Milestone	Delivery of a prototype technological solutions to enable access to freight transportation information managed by businesses in the form of eFTI data
178	F.1.8. A single window to pay fines	Milestone	Interface for fines and economic sanctions
187	G.1.2. Customer-oriented employment support – G.1.2.1. Optimization and digitalisation of employment service operational processes, ensuring systematic customer orientation	Milestone	Digital transformation of the Employment Service

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
189	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures	Milestone	The pilot project to support entrepreneurship
190	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures	Milestone	Individuals benefiting from the subsidized employment measure
191	G.1.2. Customer-oriented employment support – G.1.2.2. Increasing the scope and diversity of employment support measures	Target	Trainings to acquire digital and other qualifications and/or competences
195	H.1.1 Accelerating renovation of buildings -H.1.1.1. Update of renovation packages and standards	Milestone	Preparatory work for the green panel renovation of demonstration buildings
196	H.1.1 Accelerating renovation of buildings H.1.1.2. Support for renovation of buildings (scaled-up)	Target	Area of renovated multi-apartment buildings
197	H.1.2. Support for the purchase of clean inland water vehicle	Milestone	Purchase and delivery of electric vessel and electric crane
203	H.1.3. Increasing the generation capacity from RES H.1.3.2. Support for the construction of RES plants (solar power)	Target	Creation of new solar generation capacity
		Instalment Amount	EUR 650 667 416

2. Loan

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

2.1 First Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
58a	B.3.1 Development of Green Financial Products	Milestone	Approval of the Green Finance Action Plan
137a	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Guidelines for Defence and Security Industrial Development 2023-2027

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
180a	F.3.1. Increasing uptake of centralized public procurement	Milestone	Adopting a plan for centralization of public purchasing of health institutions and agencies
192	G.3.1. Improving the quality of social and employment services - G.3.1.1. Increasing the integration of employment, social and other services	Milestone	Amendments to the legislation on personalised services provided by the Employment Service and municipalities for unemployed persons and persons registered as persons getting ready for the labour market who are facing challenges to take up work
194	G.3.1. Improving the quality of social and employment services - G.3.1.2. Strengthening the competences of social workers	Milestone	Establishment of a centre for improving the professional competences of employees in the field of social services
		Instalment Amount	EUR 387 918 090

2.2 Second Instalment (loan support):

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

2.3 Third Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
137b	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Funding Agreement (or an amendment to an existing Fund of Funds Agreement)

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
137c	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Milestone	Publication of call for applications by INVEGA
137d	E.3.1. Loans to enterprises to develop green and high value-added technologies for industrial development	Target	Legal agreements signed with final beneficiaries
180d	F.3.2. Capitalisation and financial resilience of the National Promotional Institution	Milestone	Investment policy for INVEGA
206	H.3.1. Investment support for RES plants (solar and wind onshore)	Target	Legal agreements signed with final beneficiaries
		Instalment Amount	EUR 387 918 089

2.4 Fourth Instalment (loan support):

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

SECTION 3: ADDITIONAL ARRANGEMENTS

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

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

The implementation of the plan shall be coordinated by the Ministry of Finance which shall also perform the functions of a Managing Authority. The functions performed by Ministry of Finance as the Managing Authority shall be separated from its other functions, including those of the Audit Authority. The Audit Authority, comprising of two administrative units of the Ministry of Finance and independent from the other administrative units of the Ministry, carries out audits according to the adopted audit strategy. The sectoral ministries shall perform the responsibilities assigned to them, mostly related to practical implementation of the plan. The public body Central Project Management Agency (CPMA) shall be the Administering Authority responsible for project monitoring and control, including on the spot checks, as well as for the drawing up and submission of the payment request, submission of management declarations and summaries of audits.

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

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

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

The Ministry of Finance, as the central coordinating body for Lithuania's recovery and resilience plan and its implementation, is responsible for overall coordination and monitoring of the plan. In particular, it acts as a coordinating body (together with CPMA), for monitoring progress on milestones and targets and, where appropriate, implementing control and audit activities. CPMA is providing reporting and requests for payments to the Commission. It coordinates the reporting of milestones and targets, relevant indicators, but also qualitative financial information and other data, such as on final recipients. The data encoding is taking place in a single information system dedicated to management of the recovery and resilience plan and other EU funds for 2021-2027 period (INVESTIS) which shall be set up and become operational by 30 September 2023. This system shall collect the necessary information to monitor the whole life cycle of the reforms and investments, including milestones, targets and results and other information related to implementation of the recovery and resilience plan (including the data required under Article 22(2)(d) of the Regulation (EU) 2021/241). During the transitional period (until INVESTIS becomes fully operational), the national information systems currently in place shall be used to compile the data referred to in Article 22(d) of the Regulation (EU) 2021/241[24]:

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

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

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

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