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ANNEX

ANNEX

to the

Proposal for a COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Austria

{SWD(2025) 373 final}

ANNEX

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

1. Description of Reforms and Investments

COMPONENT 1: SUSTAINABLE RECOVERY

A. SUBCOMPONENT 1.A RENOVATION WAVE

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: climate change, energy efficiency, use of renewable energy, resource efficiency, air pollution, energy poverty, social inequality, job creation.

The objective of the subcomponent is to (i) promote the green transition by supporting the replacement of climate-damaging oil and gas heating systems with renewable technology, and (ii) strengthen social resilience by supporting complex thermal renovation of dwellings to reduce the energy costs of low-income households. In the wake of the COVID-19 crisis, it also aims to contribute to employment recovery, owing to multiplier effects of renovation works on job creation.

The subcomponent contributes to addressing the country-specific recommendations on sustaining the economy and supporting recovery (Country Specific Recommendation 1 in 2020), focusing investment on the green transition, clean and efficient production and use of energy (Country Specific Recommendation 3 in 2020) and investment-related economic policy on sustainability (Country Specific Recommendation 3 in 2019).

It is expected that no measure in this subcomponent 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

Reform: 1.A.1 Decarbonisation of the building stock

The objective of the reform is to create the framework conditions for replacing outdated heating systems. The reform shall ban the installation of heating systems based on fossil fuels for space heating and/or hot water supply in new buildings and shall incentivise the replacement of fossil-fuel heating systems in existing buildings by renewable energy or district heating. Additionally, the reform shall create a common platform, in cooperation with the *Länder* and social organisations, to coordinate flanking measures against energy poverty, including funding and consultancy services for low-income households.

The implementation of the reform measure shall be completed by 31 December 2022.

Investment: 1.A.2 Exchange of oil and gas heating systems

The objective of the investment is to increase the share of heating systems based on renewable energy in residential buildings, and thus reduce heating-related energy consumption, greenhouse gas emissions and air pollution.

The investment consists of a support scheme for private individuals to replace fossil-fuel heating system with biomass-based heaters, heat pumps or connectors to district heating.

The implementation of the measure shall be completed by 31 December 2022.

Investment: 1.A.3 Combating energy poverty

The objective of the investment is to contribute to a reduction in energy consumption in buildings.

The investment consists of projects for thermal renovation or the exchange of heating systems in buildings used by social NPOs that contain dwellings for vulnerable people prone to energy poverty.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
1	1.A.1 Decarbonisation of the building stock	Milestone	Entry into force of Renewable Heating Law and the amended Environmental Subsidies Act	Provision in the law indicating the entry into force of the Renewable Heating Law and the amended Environmental Subsidies Act	-	-	-	Q1	2022	Entry into force of the Renewable Heating Law and the amended Environmental Subsidies Act to incentivise the phase-out of fossil-fuel heating systems.
2	1.A.1 Decarbonisation of the building stock	Milestone	Training for energy consultants	Launch of the training for energy consultants to advise low-income and energy-poor households	-	-	-	Q4	2022	In co-operation with the Länder and the social NGOs involved in the project, training shall be offered to energy consultants to advise low-income and energy-poor households.
3	1.A.2 Exchange of oil and gas heating systems	Target	Replacement of heating systems	-	Number	0	6 360	Q4	2021	At least 6 360 projects of replacement of heating systems have been implemented and audited.
5	1.A.2: Exchange of oil and gas heating systems	Target	Replacement of heating systems	-	Number	6 360	31 800	Q4	2022	At least 31 800 projects of replacement of heating systems have been implemented and audited.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
6	1.A.3 Combating energy poverty	Milestone	Determination of funding priorities	Decision on funding guidelines to ensure at least a 30% average reduction in primary energy	-	-	-	Q1	2022	The Climate Ministry (BMK) has adopted and published the funding conditions and priorities in the funding guidelines of the support scheme for thermal renovation in buildings used by social NPOs that contain dwellings for vulnerable people prone to energy poverty. The funding guidelines shall ensure at least a 30% average reduction in primary energy consumption of the buildings to be renovated.
7	1.A.3 Combating energy poverty	Target	Thermal renovation projects approved	-	Number	0	480	Q2	2024	Thermal renovation of at least 480 dwellings approved by BMK under the support scheme.
8	1.A.3 Combating energy poverty	Target	Submission of notification of completion	-	Number	0	39	Q2	2026	The notification of completion shall be submitted for at least 39 projects in which thermal renovations and/or an exchange of heating systems have been carried out.

B. SUBCOMPONENT 1.B ECO-FRIENDLY MOBILITY

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: decarbonisation of the transport sector, sustainable infrastructure, climate-friendly mobility.

The objectives of the subcomponent are enhancing environmentally friendly mobility by developing the necessary infrastructure and incentivising the use of sustainable means of transportation.

The subcomponent contributes to addressing the country-specific recommendation on focusing investment on the green transition (Country Specific Recommendation 3 in 2020) and investment-related economic policy on sustainability (Country Specific Recommendation 3 in 2019).

It is expected that no measure in this subcomponent 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).

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

Reform: 1.B.1 Mobility Masterplan 2030

The objective of this reform is to reduce CO_2-emissions in the transport sector.

The reform consists of the publication of strategic documents under the Mobility Masterplan and a reduction in carbon dioxide emissions in the domestic transport sector.

Reform: 1.B.2 Introduction of 1-2-3 climate ticket

The objective of this reform is to facilitate sustainable public transport between regions by creating a reasonably priced, simple and consistent ticketing offer.

The reform consists of developing a flat-rate season ticket, valid across regions in Austria, with the aim to lower the costs and incentivise the use of public transport.

The implementation of the measure is expected to start by 30 September 2021 and shall be completed by 31 December 2021 for the national and/or regional climate ticket category. All 1-2-3 tickets are expected to be available beyond 2021.

Investment: 1.B.3 Zero-emission buses

The objective of this investment is to lower the emissions of the public transport system by increasing the use of zero-emission buses.

The investment consists of funding for buses equipped with full electric or hydrogen technology.

Investment: 1.B.4 Zero-emission utility vehicles

The objective of this investment is to lower the emissions from transport by increasing the share of zero-emission commercial vehicles.

The investment consists of funding for commercial vehicles equipped with full electric or hydrogen technology.

Investment: 1.B.5. Construction of new railways

The objective of this investment is to expand the Trans-European Network along the Baltic-Adriatic Core-Network Corridor and the intra-regional connectivity in Austria through public transport.

The investment consists of works on projects and project segments on the Koralm railway between Styria and Carinthia including the related infrastructure.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
9	1.B.1 Mobility Masterplan 2030	Milestone	Implementation of the Mobility Masterplan has started	Completion of several steps in the Mobility Masterplan	-	-	-	Q3	2023	The following strategic documents under the Mobility Masterplan have been published: - Fast-track renewable energy mobility programme - Shared Mobility Strategy - Freight Masterplan - Masterplan Digital Transformation in Mobility - FTI Mobility Strategy 2040 - FTI Aviation Strategy In addition, a legislative package introducing a Climate Check for existing legislation for the mobility sector has been enacted and the Alpine Convention (Transport Protocol) has been implemented.
10	1.B.1 Mobility Masterplan 2030	Milestone	Reduction of CO_2 emissions in the domestic transport sector	Carbon dioxide emissions in the domestic transport sector				Q3	2025	Carbon dioxide emissions in the domestic transport sector shall not exceed 20 million tonnes of CO2eq in 2023 based on data from the European Environment Agency.
11	1.B.2 Introduction of 1-2-3 climate ticket	Milestone	Entry into force of law	Provision in the law indicating the entry into force of the law on the introduction of the climate ticket	-	-	-	Q3	2021	The 'Federal Act on the introduction of the climate ticket' has entered into force. The law shall prescribe a general rule for setting maximum tariffs in accordance with EU Regulation No 1370/2007. The law

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										shall define the territorial, traffic, personal and temporal scope, and the price of the 1-2-3 climate ticket.
12	1.B.2 Introduction of 1-2-3 climate ticket	Milestone	Introduction of 1-2-3 climate ticket	The first 1-2-3 climate tickets shall be introduced on the market.	-	-	-	Q4	2021	National and/or regional categories of the 1-2-3 climate ticket are available for customers to buy and use.
13	1.B.3 Zero-emission buses	Milestone	Launch of the zero-emission buses support programme	The call for expression of interest has been publicly announced.	-	-	-	Q1	2022	The call for expression of interest has been launched. The call shall enable transport associations, transport companies and other potential beneficiaries to submit their applications (through the Settlement Office's digital submission portal). Eligible projects shall include zero-emission buses and the infrastructure to operate the buses.
14	1.B.3 Zero-emission buses	Milestone	Last call completed	Last call for expression of interest by potential beneficiaries completed	-	-	-	Q4	2024	The last call for expression of interest by potential beneficiaries has been completed. Eligible projects shall include full electric, or hydrogen buses and the infrastructure required for their operation.
15	1.B.3 Zero-emission buses	Target	Buses equipped with full electric or hydrogen technology	-	Number	0	521	Q2	2026	Vehicle registration certificates for at least 521 full electric or hydrogen buses have been issued.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
17	1.B.4 Zero-emission utility vehicles	Milestone	Launch of the support programme	Launch of the support programme for zero-emission utility vehicles and their charging infrastructure ('E-*Mobilitäts-offensive 2021*' for companies).	-	-	-	Q1	2021	The support programme has been launched. It shall enable businesses and other business organisations, public authorities, and associations to consult all necessary documents and to submit their applications (through the Settlement Office's digital submission portal). Eligible projects shall include zero-emission utility vehicles and the infrastructure to operate these vehicles.
18	1.B.4 Zero-emission utility vehicles	Milestone	Last call completed	Last call for expression of interest by potential beneficiaries completed	-	-	-	Q4	2024	The last call for expression of interest by potential beneficiaries has been completed. Eligible projects include zero-emission utility vehicles and the infrastructure to operate these vehicles.
19	1.B.4 Zero-emission utility vehicles	Target	Vehicles equipped with full electric or hydrogen technology	-	Number	0	2 767	Q4	2025	Vehicle registration certificates for at least 2 767 full electric or hydrogen N1 utility vehicles have been issued.
21	1.B.5 Construction of new railways	Milestone	Ongoing construction project	Start of construction of Lavanttal railway station	-	-	-	Q1	2020	Construction began in March 2020 for the Lavanttal station, a new regional railway station located in Carinthia along the Koralmbahn. The station shall allow a link between the Koralmbahn and the Lavanttalbahn.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
22	1.B.5 Construction of new railways	Milestone	Contracts awarded	Contracts or other legal instruments awarded	-	-	-	Q4	2023	Contracts or other legal instruments awarded for works collectively covering the following projects and project segments: • Graz-Weitendorf • Feldkirchen-Weitendorf, including airport branch (Flughafenast) • Wettmannstätten-Deutschlandsberg • Deutschlandsberg-St.Andrä, including Koralmtunnel • St.Andrä-Aich • Aich-Mittlern, including Jauntal bridge • Mittlern-Althofen • Maintenance bases along the Koralm railway • Tunnel doors along the Koralm railway • Radio Block Center Graz • Traction power supply along the Koralm railway (Bahnstromversorgung)
23	1.B.5 Construction of new railways	Milestone	Confirmation of works	Confirmation of works fulfilling the contracts or other other legal instruments	-	-	-	Q2	2026	Confirmation by Schieneninfrastruktur-Dienstleistungsgesellschaft mbH (SCHIG) that the works fulfilling the

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										contracts or other legal instruments for milestone 22 have been finalised.

C. SUBCOMPONENT 1.C BIODIVERSITY AND CIRCULAR ECONOMY

The subcomponent of the Austrian recovery and resilience plan addresses the following challenges: waste prevention, sorting and recycling of plastic waste, transition to a circular economy and promoting biodiversity.

The objectives of the subcomponent are enhancing the shift from Austria's linear economy to a low-carbon circular economy, improving take-back systems and increasing the quota of reusable beverage packaging, constructing and retrofitting of sorting facilities to increase the sorting output, as well as promoting the repair of electrical and electronic equipment and supporting the preservation and restoration of biodiversity in Austria.

The subcomponent contributes to addressing the country-specific recommendation on focusing investment on the green transition (Country Specific Recommendation 3 in 2020) and investment-related economic policy on sustainability (Country Specific Recommendation 3 in 2019).

It is expected that no measure in this subcomponent 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

Reform: 1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail

The objective of this reform is to increase the reuse, collection and recycling rate of beverage packaging and containers.

The reform consists of establishing a legal basis for increasing the collection rates for plastic beverage packaging and the supply of reusable beverage containers in the retail sector.

Investment: 1.C.2 Biodiversity fund

The objective of this investment is to support the preservation and restoration of biodiversity in Austria.

The investment consists of establishing a biodiversity fund, to support projects for the conservation of biodiversity, restoration of degraded ecosystems, awareness raising activities and for biodiversity monitoring.

Investment: 1.C.3 Investments in reverse vending systems, washing and refilling facilities, and packaging equipment

The objective of this investment is to support take-back systems in the retail sector and to increase the reuse quota of beverage containers.

The investment consists of the purchase and refurbishment of take-back systems in the retail sector and a support programme for washing and refilling facilities and packaging of reusable beverage containers.

Investment: 1.C.4 Retrofitting of existing and construction of new sorting facilities

The objective of this investment is to increase the plastic packaging waste sorting capacity and depth in Austria.

The investment consists of constructing new and retrofitting of existing plastic packaging waste sorting facilities.

Investment: 1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)

The objective of this investment is to raise the number of refurbished and repaired electrical and electronic equipment.

The investment consists of a support programme to incentivise the repair of electrical and electronic equipment.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
24	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	Milestone	Entry into force of the amended Waste Management Act	Provision in the law indicating the entry into force of the amended Waste Management Act	-	-	-	Q4	2021	The amendment to the Waste Management Act shall establish the legal basis for increasing the collection rates for plastic beverage packaging and the supply of reusable beverage containers in the retail sector. This includes quotas for separate collection of single-use beverage bottles, requirements for clear labelling of beverage packaging offered at the point of sale as single-use or reusable beverage packaging, and concrete targets for the development of reusable systems for beverage packaging; end distributors shall be required to offer a minimum number of reusable beverage

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										packaging at the point of sale.
25	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	Milestone	Entry into force of the implementing regulation	Entry into force of the Implementing Regulation for increasing collection rates for plastic beverage packaging	-	-	-	Q1	2023	The Implementing Regulation has established the sub-legal basis for increasing collection rates for plastic beverage packaging.
27	1.C.2 Biodiversity fund	Milestone	Entry into force of the legal framework for Biodiversity Fund	Provision in the law indicating the entry into force of the legal framework for Biodiversity Fund and National Biodiversity Strategy 2030	-	-	-	Q1	2022	The Federal Act (amendment of the Environmental Federation Act) has established the Biodiversity Fund and set its objectives and implementation modalities.
28	1.C.2 Biodiversity fund	Milestone	Completion of the call for projects to restore priority degraded ecosystems and protect	The call for projects has been completed and projects have been awarded	-	-	-	Q1	2023	Based on the funding guidelines, which shall specify the nature and scope of eligible projects and the potential beneficiaries, the

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			endangered species and habitats							implementing body has conducted a call for projects for the restoration of degraded ecosystems and the protection of endangered species and habitats. Funding projects for biodiversity monitoring have been awarded on the basis of an existing nationwide approach.
29	1.C.2 Biodiversity fund	Target	Biodiversity projects	-	Number of projects	0	20	Q2	2026	Disbursement letters have been issued by the implementing body for 20 projects for restoration of degraded ecosystems and the protection of species and habitats.
30	1.C.3 Investments in reverse vending systems, washing and refilling facilities, and packaging equipment	Target	Take-back systems	-	Number	0	5 000	Q1	2024	Companies in the retail sector have purchased at least 5 000 new reverse vending machines or upgraded existing ones in terms of efficient take-back and data connectivity.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
31	1.C.3 Investments in reverse vending systems, washing and refilling facilities, and packaging equipment	Target	Projects for washing, refilling or packaging facilities or the acquisition of reusable beverage containers	-	Number of projects	0	15	Q1	2026	15 letters regarding payment for washing, refilling or packaging facilities or the acquisition of reusable beverage containers have been issued to recipients by Kommunalkredit Public Consulting GmbH.
32	1.C.4: Retrofitting of existing and construction of new sorting facilities	Target	Permit applications for construction or retrofitting	-	Number	0	3	Q3	2022	The competent authorities have received at least three applications from public and/or private waste management companies for permits for the construction or retrofitting of sorting facilities for plastic waste.
33	1.C.4: Retrofitting of existing and construction of new sorting facilities	Target	New or retrofitted sorting facilities	-	Number	0	8	Q2	2026	Disbursement letters for at least eight new or retrofitted sorting facilities for plastic packaging waste have been issued by the implementing agency.
35	1.C.5 Promotion of the repairing of electrical and electronic	Milestone	Launch of the repair bonus support programme	The repair bonus support programme	-	-	-	Q1	2022	Organisational arrangements and technical procedures for the launch of the repair

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	equipment (repair bonus)			shall be open for applications						bonus programme have been completed; the funding programme shall be published and opened for applications.
36	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	Target	Repaired or renewed electrical or electronic equipment	-	Number	0	200 000	Q1	2024	At least 200 000 electrical or electronic devices have been repaired or renewed; the relevant information from the beneficiaries has been collected and transmitted by the funding processing office.
37	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	Target	Repaired or renewed electrical or electronic devices	-	Number	200 000	400 000	Q4	2025	At least 400 000 electrical or electronic devices have been repaired or renewed.

D. SUBCOMPONENT 1.D TRANSFORMATION TO CLIMATE-NEUTRALITY

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: electricity generation from renewable sources, integration of energy system, climate change mitigation, decarbonisation and reduction of energy intensity of industry.

The objective of the subcomponent is to support the development of renewable energy sources and decarbonisation of industrial sectors in Austria.

The subcomponent contributes to addressing the country-specific recommendations on focusing investment on the green transition, clean and efficient production and use of energy (Country Specific Recommendation 3 in 2020) and investment-related economic policy on sustainability Country Specific Recommendation 3 in 2019).

It is expected that no measure in this subcomponent 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

Reform: 1.D.1 Renewables Expansion Law

The objective of this reform is to contribute to an increase in the share of renewable energy in electricity supply.

The reform consists of the entry into force of legislation on renewable energy expansion, the installation of renewable electricty generation capacity and hydrogen production capacity.

Investment: 1.D.2 Transforming the economy towards climate neutrality

The objective of this investment is to accelerate the decarbonisation of the economy.

The investment consists of calls for proposals that target transformative decarbonisation projects in economic sectors inter alia also falling under the EU Emissions Trading Scheme.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
38	1.D.1 Renewables Expansion Law	Milestone	Entry into force of the Renewables Expansion Law	Provision in the law indicating the entry into force of the Renewables Expansion Law	-	-	-	Q4	2021	The Renewables Expansion Law, establishing framework conditions and financing of electricity generation from renewable sources
39	1.D.1 Renewables Expansion Law	Target	Additional renewable electricity generation capacity	-	Number in MW	0	1 300	Q4	2024	Additional generation capacity from renewable sources of at least 1 300 MW has been installed.
40	1.D.1 Renewables Expansion Law	Milestone	Electrolyser capacity installed	Electrolyser capacity installed	-	-	-	Q2	2026	The *Marktbericht* by *Servicestelle Erneuerbare Energien* shall be published. The reported capacity of installed hydrogen electrolysers, as specified in the section "*Erneuerbarer Wasserstoff*" of the *Marktbericht*, shall be at least 28 MW.
41	1.D.2 Transforming the economy towards climate neutrality	Milestone	Adoption of regulatory criteria and funding guidelines	Amendment of the funding guidelines, including definition of	-	-	-	Q3	2021	Amendment of the regulatory criteria and funding guidelines '*Umweltförderung im Inland*' (based on '*Umweltförderungsgesetz*')

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				eligibility criteria for assessing substantial greenhouse gas emission savings						for environmental support promoting major projects and measures for ETS installations, including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01). The amendment will be adopted and published by the Climate Ministry (BMK).
42	1.D.2 Transforming the economy towards climate neutrality	Target	Roll-out of decarbonisation projects	-	Number	0	20	Q2	2024	At least 20 projects to decarbonise industrial production have been approved for funding under the support scheme.
43	1.D.2 Transforming the economy towards climate neutrality	Target	Issuing of greenhouse gas emission reduction reports for decarbonisation projects	-	Number	0	20	Q2	2026	Greenhouse gas emissions reduction reports for at least 20 decarbonisation projects have been received by the implementing body.

COMPONENT 2: DIGITAL RECOVERY

E. SUBCOMPONENT 2.A BROADBAND EXPANSION

This subcomponent of the Austrian recovery and resilience plan addresses the Austrian backlog in the deployment of Gigabit-capable access networks. Austria has a particularly low coverage of fixed very high-capacity networks, reaching 39% in 2020, compared to the EU average of 59%[1].

The subcomponent aims to ensure the widespread availability of Gigabit-capable access networks and the establishment of new symmetrical Gigabit connections in areas with particular socio-economic drivers, such as public institutions and enterprises. Therefore, the objective of the subcomponent is to provide efficient and affordable broadband connectivity throughout Austria, ensuring in particular the digital inclusion of rural regions.

The subcomponent contributes to addressing the country-specific recommendations on additional investment in infrastructure, including rural broadband (Country Specific Recommendations in 2020, recital 21) and ensuring high-speed connectivity in rural areas (Country Specific Recommendations in 2019, recital 15).

It is expected that no measure in this subcomponent 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

Reform: 2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030

The reform envisages the creation of a platform with the purpose of coordinating the relevant stakeholders (such as federal government, Länder, municipalities, companies and citizens) and developing legal, regulatory and technical measures for broadband deployment. In addition, the platform shall implement recommendations of the Connectivity Toolbox. The reform shall reduce bureaucracy and simplify procedures for broadband deployment.

The implementation of the measure is expected to start by 31 December 2021 and shall be completed by 31 December 2023.

Investment: 2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections

The objective of this investment is to increase broadband availability in those areas of Austria, which, due to a market failure, are not or are insufficiently covered by the private sector.

The investment consists of supporting at least 250 projects providing Gigabit-capable access to at least 80 000 households.

[1] Broadband Coverage in Europe studies for the European Commission by IHS Markit, Omdia and Point Topic.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
44	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	Milestone	Work programme of Platform Internet-infrastructure Austria (PIA 2030) to coordinate the interaction of all relevant stakeholders	Publication of the work programme setting out measures to reduce red tape and simplify procedures for broadband deployment	-	-	-	Q4	2021	Adoption of the programme of PIA 2030, to establish a task force to coordinate all relevant stakeholders. The objective of the task force is to develop legal, regulatory and technical measures in the context of broadband deployment, and to implement the Connectivity Toolbox.
45	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	Milestone	Implementation of the measures developed by the Platform to reduce red tape and simplify procedures for broadband deployment	Publication of a report which shall confirm the implementation of the measures developed by the Platform to reduce red tape and simplify procedures for broadband deployment	-	-	-	Q4	2023	Implementation of the work programme by the Platform Internet infrastructure Austria 2030 with measures for cutting red tape and simplifying procedures for broadband deployment. Publication of an evaluation report describing the

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										implementation of the work programme.
46	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	Milestone	Calls for tenders to enable Gigabit capable access networks completed	Award decisions issued	-	-	-	Q3	2022	Calls for tenders to enable Gigabit capable access networks under Broadband Austria 2030 completed with award decisions issued.
47	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	Milestone	Signature of contracts	Signature of contracts	-	-	-	Q3	2023	Signature of all contracts related to the completed calls for tenders for projects to enable Gigabit capable access networks under Broadband Austria 2030. The signed contracts shall represent projects for 150 000 Austrian households.
48	2.A.2 Widespread availability of Gigabit capable access	Target	Projects providing broadband access	-	Number of projects	0	250	Q2	2026	Acceptance by the Austrian Research Promotion Agency (FFG) of at least 250 projects providing access to Gigabit-

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	networks and creation of new symmetric Gigabit connections									capable networks for at least 80 000 households.

F. SUBCOMPONENT 2.B DIGITALISATION OF SCHOOLS

The subcomponent of the Austrian recovery and resilience plan addresses the following challenges: supporting the digital transition in schools, while respecting equal access and equal opportunities, through providing pupils with the necessary digital devices, starting at lower secondary level.

The objective of the subcomponent is the sustainable implementation of IT-supported teaching in all schools of lower secondary level under the same framework conditions for all pupils. Furthermore, in the context of the digital transition of schooling, the subcomponent aims at providing needs-based services as well as creating equal opportunities for all and increasing the level of digital competences of teachers and pupils starting from the lower secondary level.

The subcomponent addresses the country-specific recommendations focusing on raising basic skill levels of disadvantaged groups (Country Specific Recommendation 3 in 2019) and ensuring equal opportunities in education and increasing digital learning (Country Specific Recommendation 2 in 2020).

It is expected that no measure in this subcomponent 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

Reform: 2.B.1 Fair and equal access of pupils to basic digital competence

The objective of the reform is to set out the framework conditions to enable access for pupils at lower secondary schools to basic digital competences.

The reform consists of the entry into force of a framework for better in-service teacher training, improved school infrastructure, the setup of pedagogical and administrative portal as well as improving a learning material portal.

Investment: 2.B.2 Provision of digital end-user devices to schools

The objective of the investment is to support a digital learning environment for pupils by providing access to digital devices.

The measure consists of delivering digital devices to schools.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
49	2.B.1 Fair and equal access of pupils to basic digital competence	Milestone	Entry into force of the School Digitalisation Act	Provision in the law indicating the entry into force of the School Digitalisation Act.	-	-	-	Q1	2021	The School Digitisation Act has entered into force, providing the framework for better in-service teacher training, improved school infrastructure, the setup of pedagogical and administrative portal as well as improving a learning material portal.
50	2.B.1 Fair and equal access of pupils to basic digital competence	Milestone	Entry into force of the Implementing regulation	Publication of the implementing regulation of the School Digitalisation Act	-	-	-	Q3	2021	The implementing regulation of the School Digitalisation Act enters into force.
52	2.B.2 Provision of digital end-user devices to schools	Milestone	Award decision on tender regarding digital end devices	The award decision on the published tender for the digital devices has been finalised and published.	-	-	-	Q2	2021	The responsible Ministry shall publish the award decision following the Europe-wide tender for digital end-user devices for pupils and ensure that the contract for the provision of digital end-user devices to pupils has been awarded.
53	2.B.2 Provision of digital end-	Target	Digital devices for the first two year	-	percentage of 5th and 6th grade pupils	0	100	Q4	2021	The delivery of the devices for the 5th and 6th grade (first and second years of

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	user devices to schools		of secondary school							lower secondary level) shall be completed.
54	2.B.2 Provision of digital end-user devices to schools	Target	Digital devices delivered to schools	-	Number of digital devices delivered to schools	160 000	400 000	Q2	2025	Certificates of delivery signed by schools for 240 000 digital devices (laptops or tablets)

G. SUBCOMPONENT 2.C DIGITALISATION OF PUBLIC ADMINISTRATION

This subcomponent of the Austrian recovery and resilience plan addresses the challenge of ensuring digital transition in the public administration, the importance of which has been further highlighted by the COVID-19 outbreak.

The objective of the subcomponent is to foster the digitalisation of the public administration, which is expected to contribute to boosting economic dynamism and speeding up recovery. This objective extends beyond the immediate management of the crisis and is expected to have a long-term impact on the development of the administration, as well as on competitiveness, the economy and society.

The subcomponent contributes to addressing the country-specific recommendation to reduce administrative and regulatory burden (Country Specific Recommendation 3 in 2020).

It is expected that no measure in this subcomponent 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).

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

Reform: 2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act

The reform aims to further reduce bureaucracy for business operators and citizens by introducing the actions to implement the Once Only principle, thereby reducing double and multiple reporting.

The reform includes the amendment of the Business Service Portal Act (*Unternehmensserviceportalgesetz*), which shall serve as a basis for further relevant legislative measures. The application of the Once Only principle shall become mandatory in administrative proceedings provided for by the new legislative measures. The set-up of the basic infrastructure for administrations across regional authorities to be able to design reporting processes and services in accordance with the Once Only principle shall be funded in 2021 by the digitalisation fund (see investment 2.C.2), while in subsequent years it is expected to be financed by the Federal Finance Framework Act. As a first step, entrepreneurs at national level shall benefit from the measure. In a further step, the services may also be offered to citizens.

The implementation of the reform is expected to start by 30 September 2021 and shall be completed by 31 December 2023.

Investment: 2.C.2 Digitalisation fund public administration

The investment aims to contribute to developing citizen-centred service-oriented administration with a modern digital infrastructure. The objective is to accelerate digitalisation in the federal administration by financing projects with a cross-departmental impact. There is currently an increased need for consolidation in the IT landscape of the Austrian federal administration, which is very heterogeneous. Departments often use different data centres, software and hardware and service providers. The investment shall help address those issues by implementing IT consolidation in the federal government, develop IT services for citizens and businesses, and optimise procedures.

The investment consists of funding the projects submitted by federal departments and selected by the dedicated task force. At least half of these funds shall be used for cross-departmental projects to implement IT consolidation in the federal government.

The other funds shall be used for projects with a cross-departmental impact for the development of citizen and business services and for projects aimed at accelerating and improving the efficiency of procedures. Examples of possible projects include electronic identity (e-ID), introduction of Single Digital Gateway, development of the Business Service Portal and implementation of the Once Only principle.

The investment shall be implemented by 31 December 2023.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
56	2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act	Milestone	Entry into force of the law amending the Business Service Portal Act; upgrade of the relevant IT infrastructure.	Provision in the law indicating the entry into force of the amendment to the Business Service Portal Act; basic IT infrastructure has been regulated and upgraded.	-	-	-	Q3	2021	Legislative amendment introducing the Once Only principle to the Business Service Portal Act has entered into force. The Information Obligation Database (IVDB) survey tool is available on a pilot basis. The tool shall provide an overview of all the data available in the administration (data map), allowing evaluation of data availability across departments. The Register and Systems Network (RSV) is available in a base version with other connected registries to ensure interoperability and data exchange.
57	2.C.1 Proposed legislation for Once Only: Amendment of the Business	Milestone	Linking registries to the Register and Systems Network (RSV), preparation of	Registries have been connected for the purposes of the Single Digital Gateway (SDG). Ministries have	-	-	-	Q4	2022	The Regulation on Information Obligation Database (IVDB) is in force, obliging Ministries to populate the database with information obligations emanating from existing

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Service Portal Act		Single Digital Gateway (SDG), start of the Information Obligation Database (IVDB) by Ministries	been obliged to fill in the Information Obligation Database (IVDB).						laws and regulations. Registers have been connected according to the registration timetable adopted by the 'Once Only' Steering Committee.
58	2.C.1 Proposed legislation for Once Only: Amendment of the Enterprise Service Portal Act	Milestone	Establishing the Once Only technical system connection	Single Digital Gateway (SDG) requirements, set in Regulation (EU) 2018/1724, have been met, as confirmed by a report to be sent to the Commission	-	-	-	Q4	2023	The Once Only technical system connection has been established, meeting the requirements of the Single Digital Gateway (SDG) set in Regulation (EU) 2018/1724.
59	2.C.2 Digitalisation fund public administration	Milestone	Entry into force of the Digitalisation Fund Act	Provision in the Digitalisation Fund Act indicating its entry into force	-	-	-	Q2	2021	The Digitalisation Fund Act has entered into force. It shall establish the digitalisation fund, with the objective to accelerate digitalisation of the federal administration.
60	2.C.2 Digitalisation	Milestone	Projects selected	Selection of projects to develop a	-	-	-	Q2	2022	At least 95 projects shall be selected in the area of "cross-departmental

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	fund public administration			modern digital infrastructure in the public administration.						projects to implement IT consolidation in the federal government" and at least 60 projects shall be selected in the area of "projects with a cross-departmental impact for the development of citizen and business services and projects aimed at accelerating and improving the efficiency of procedures" and selection decisions shall be communicated.
61	2.C.2 Digitalisation fund public administration	Milestone	Final reports on the funded projects	Issuance of final reports on the funded projects regarding digitalisation of public administration				Q4	2023	Final reports on the projects funded under the Digitalisation Fund shall be issued by the implementing departments to the Digitalisation Task Force Office and brought to the attention of the Digitalisation Task Force, with representatives of the Federal Chancellery, Ministry of Finance and Ministry of Arts, Culture, Public Service and Sport.

H. SUBCOMPONENT 2.D DIGITAL AND ECOLOGICAL TRANSFORMATION OF ENTERPRISES

This subcomponent of the Austrian recovery and resilience plan addresses the challenges related to fostering the digital and green transition of companies.

The subcomponent aims to accelerate the digitalisation and ecological transformation of Austrian companies, notably by encouraging companies' investment in these priority areas.

The subcomponent contributes to addressing the country-specific recommendations to stimulate digitalisation of businesses (Country Specific Recommendation 3 in 2019) and to focus investment on the green and digital transitions, in particular on innovation, sustainable transport, clean and efficient production and use of energy (Country Specific Recommendation 3 in 2020).

It is expected that no measure in this subcomponent 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).

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

Investment: 2.D.1 Digitalisation of SMEs

The investment aims to help SMEs get advice on the state and opportunities of digitalisation in their business and to assist them in designing, implementing and scaling up their digitisation projects, in order to remain competitive in the future digitalised market.

The investment consists of two support programmes KMU.DIGITAL and KMU.E-Commerce. KMU.DIGITAL shall provide both advisory support and implementation support for concrete digitisation projects. Advisory support involves personalised advice to Austrian SMEs by certified consultants on four topics: (i) business models and processes (including resource optimisation), (ii) e-commerce and online marketing, (iii) IT and cyber security, and (iv) digital administration. Implementation support provides funding for the implementation of the digitisation projects for which advisory support was provided. KMU.E-Commerce shall support SMEs in the implementation of concrete e-commerce projects and shall provide funding for new investments into e-commerce and related services from external providers at a rate of 20% (up to a maximum amount of EUR 12 000 per recipient).

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

Investment: 2.D.2 Digital investments in enterprises

The investment aims to encourage companies' investments into digitalisation and to direct them towards forward-looking priority areas.

The investment consists of a 14% investment premium granted to companies for investments in the priority areas of digitalisation. Support shall be granted for new tangible and intangible investments in depreciable capital assets of companies that are permanently established in Austria. By specifying the eligible areas to be supported with the investment premium, the measure shall encourage in particular investments in the digitalisation of business models and processes, including for Industry 4.0 and e-commerce, as well as investments in the introduction or improvement of IT and cyber security measures.

The Investment Premium Act and the respective funding guidelines[2] exclude climate-damaging investments such as into equipment or installations that directly use fossil fuels, while also stipulating that payments shall be conditional on submitting evidence that excludes negative impacts on environmental and climate objectives. The Investment Premium Act shall be amended to increase the budget available for support taking into account the RRP funds.

The implementation of the investment shall be completed by 31 December 2022.

Investment: 2.D.3 Green investments in enterprises

The investment aims to encourage companies' investments into greening.

The investment consists of a 14 % investment premium granted to companies for investments in the priority areas of greening (Ökologisierung).

[2] Förderungsrichtlinie "COVID-19-Investitionsprämie für Unternehmen"

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
62	2.D.1 Digitalisation of SMEs	Milestone	Approval and publication of the relevant guidelines and contracts for KMU.DIGITAL 3.0	Approval and publication of the funding guidelines and conclusion of the contracts with the Austrian Economic Chamber (WKÖ) and Austria Wirtschaftsservice GmbH (AWS) for KMU.DIGITAL 3.0	-	-	-	Q1	2021	The relevant contracts on KMU.DIGITAL 3.0 have been concluded with WKÖ or AWS and the corresponding funding guidelines have been approved and published.
63	2.D.1 Digitalisation of SMEs	Milestone	Approval and publication of the relevant guidelines and contracts for KMU.E-Commerce	Approval and publication of the funding guidelines and conclusion of the contract with AWS	-	-	-	Q1	2021	The relevant contract on KMU.E-Commerce has been concluded with the AWS and the relevant funding guidelines have been approved and published.
64	2.D.1 Digitalisation of SMEs	Target	Completion of SME digitalisation projects	-	Number	0	15 300	Q4	2023	At least 15 300 digitalisation projects shall be completed by SMEs as recorded in the reporting system run by the WKÖ and AWS
65	2.D.2 Digital investments in enterprises	Milestone	Entry into force of the amendment to the Investment	Provision in the law indicating the entry into force of the	-	-	-	Q2	2021	Entry into force of the amendment to the Investment Premium Act

			Premium Act to reflect the budget increase as a result of the RRP	amendment to the Investment Premium Act						providing for a budget increase to reflect the availability of the RRP funds for support of eligible digital investments by companies
67	2.D.2 Digital investments in enterprises	Target	Digitalisation investments in at least 7 000 companies under the RRP	-	Number of companies supported	0	7 000	Q4	2022	Support granted to at least 7 000 companies for their digital investments (such as in hardware, software, digital infrastructure and e-commerce).
68	2.D.3 Green investments in enterprises	Milestone	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP	Provision in the law indicating the entry into force of the amendment to the Investment Premium Act	-	-	-	Q2	2021	Entry into force of the amendment to the Investment Premium Act providing for a budget increase to reflect the availability of the RRP funds for support of green investments by companies
69	2.D.3 Green investments in enterprises	Target	Investments in e-mobility	-	Number of zero-emission vehicles Number of charging stations	0 0	20 000 100	Q4	2023	At least 20 000 zero-emission vehicles have been purchased and 100 charging stations have been installed by companies
70a	2.D.3 Green investments in enterprises	Target	Investments in greening (Ökologisierung)		Number of projects supported	0	13 500	Q1	2025	Notification of the disbursement of grants have been issued by the implementing agency

										(AWS) to grant recipients for at least 13 500 projects in the category of greening (Ökologisierung), of which at least 12 000 are investments in solar energy or energy storage and 26 are investments in wind projects. The remaining projects shall support energy efficiency.

COMPONENT 3: KNOWLEDGE BASED RECOVERY

I. SUBCOMPONENT 3.A RESEARCH

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: to foster research, innovation and technology policy in Austria.

The objectives of the subcomponent are to strengthen the research, innovation and research policy in Austria with the development of the Research, Innovation and Technology Strategy 2030 and related targeted investments. Furthermore, the measures are expected to enhance Austria's international position as an innovation and research location.

The subcomponent supports addressing the country-specific recommendations related to enhancing investment in research and innovation and enhancing the innovative outcomes (Country Specific Recommendations 3 in 2019 and 2020).

It is expected that no measure in this subcomponent 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).

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

Reform: 3.A.1 Research, Innovation and Technology Strategy 2030 (RTI Strategy 2030)

The objective of this reform is to prepare the framework for the research, innovation and technology policy in Austria in the coming years.

The reform consists of the finalisation of performance and financing agreements with central research institutions, research funding agencies, and public universities, as well as the publication of the RTI Pact 2027-2029.

Investment: 3.A.2 Quantum Austria — Promotion of Quantum Sciences

The objective of this investment is to facilitate future-oriented and transformative basic and advanced research.

The investment consists of funding research infrastructures and research collaborations for quantum computing, simulation, and communication.

Investment: 3.A.3 Austrian Institute of Precision Medicine

The objective of this investment is to establish a centre for precision medicine on the campus of the Medical University of Vienna.

The investment consists of the construction of a building for this research centre.

Investment: 3.A.4 (Digital) Research Infrastructures

The objective of this measure is to strategically develop research infrastructure as an important field of action of the Austrian Research, Technology and Innovation Strategy (RTI) 2030.

The investment consists of funding of (digital) research infrastructure projects for the Austrian universities.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
73	3.A.1 RTI-Strategy 2030	Target	Finalisation of performance and financing agreements	–	Signed performance/ financing agreements	0	54	Q4	2024	Signature of the 54 performance and financing agreements with central research institutions, research funding agencies, and public universities.
74	3.A.1 RTI-Strategy 2030	Milestone	Publication of the RTI Pact 2027-2029	Publication of the RTI Pact 2027-2029	-	-	-	Q4	2025	Publication of the RTI Pact 2027-2029 by the Federal Government, setting out the financing of research and research and innovation priorities for a period of three years.
75	3.A.2 Quantum Austria — Promotion of Quantum Sciences	Milestone	Call for expressions of interest (BMBWF); Identification of an executing agency	Receipt of expressions of interest.	-	-	-	Q4	2021	All expressions of interests by stakeholders of the RTI sector have been received and the resolution agency (agencies) has (have) been designated.
76	3.A.2 Quantum Austria — Promotion of Quantum Sciences	Milestone	Interim report	Production of the interim report	-	-	-	Q4	2024	The executing agencies draft the interim report based on project data. The interim report represents the progress made so far of

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										the calls and, where possible, of the projects.
77	3.A.2 Quantum Austria — Promotion of Quantum Sciences	Target	Signature of performance agreements with universities		Signed performance agreements	0	4	Q1	2026	Signature of performance agreements with universities, confirming that the projects funded within the Quantum Austria framework will be integrated into the universities' regular operations.
78	3.A.3 Austrian Institute of Precision Medicine	Milestone	Ministerial planning approval (BMBWF & BMF)	Ministerial approval by the Federal Ministry for Education, Science and Research (BMBWF) in agreement with the Federal Ministry of Finances and publication of approved planning within the Austrian Building Programme	-	-	-	Q2	2022	Approval of the project by the Ministry of Education Science and Research (BMBWF). The project shall be simultaneous included in the Austrian Building Management Plan. The Plan sets out and details all the public construction plans for universities.
79	3.A.3 Austrian Institute of	Milestone	Start of construction of	Publication of ministerial	-	-	-	Q4	2023	The construction works have physically started.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Precision Medicine		the Institute of Precision Medicine	approval on the website of the Ministry to start construction activities						The start of construction is expected to be marked by a ceremonial or press event.
80	3.A.3 Austrian Institute of Precision Medicine	Milestone	Preliminary acceptance of the building	Preliminary acceptance protocol for the building for the Institute of Precision Medicine	-	-	-	Q2	2026	Preliminary acceptance protocol for the building for the Institute of Precision Medicine signed by the Medical University of Vienna and the Vienna General Hospital.
81	3.A.4 (Digital) Research Infrastructures	Milestone	Award decisions for grants to universities investing in digital research infrastructure	Communication of award decisions by the awarding authority and publication of the names of the selected projects and universities	-	-	-	Q4	2022	Award decisions regarding digital infrastructure projects to be carried out by universities shall be communicated to the universities. The names of the selected projects and universities shall be published on the website of the Ministry.
83	3.A.4 (Digital) Research Infrastructures	Milestone	Support disbursed to recipients	Support disbursed	-	-	-	Q4	2025	At least EUR 30 million disbursed to universities.

J. SUBCOMPONENT 3.B RE-SKILLING AND UP-SKILLING

This subcomponent of the Austrian recovery and resilience plan aims to address the following challenges: integration of low skilled into the labour market, re-skilling and up-skilling, preparing for future challenges of the labour market.

The objectives of the subcomponent are to improve the skills and competence level, particularly of the low skilled and to increase their labour market opportunities, notably in a crisis situation and in a period where new qualifications are required. Investing in the human capital of the unemployed, particularly for those with low qualification levels, is expected to increase their long-term resilience by reducing the likelihood of future unemployment.

The subcomponent contributes to addressing the country-specific recommendations related to improving the labour market results of the low skilled (Country Specific Recommendation 2 in 2019) and taking necessary measures to reduce the negative effects resulting from the COVID-19 pandemic (Country Specific Recommendation 1 in 2020).

It is expected that no measure in this subcomponent 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).

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

Reform: 3.B.1 Education bonus

The objective of this reform is to improve the incentives and the material framework conditions for long-term unemployed to participate in organised training or qualification sessions. The reform is expected to reduce the risk of participants dropping-out from the sessions before they are finalised. The reform consists of a ‘top up’ to the unemployment benefit. The additional payment is based on a fixed daily rate and depends on the participation in a full training and qualification session with a duration of at least four months.

The implementation of the reform shall be completed by 31 March 2022.

Investment: 3.B.2 Promoting re-skilling and up-skilling

The objective of this investment is to improve the skills and competences of unemployed, particularly the low skilled, to prepare them for the future challenges of the labour market and to make them less vulnerable for future spells of unemployment.

The investment consists of funding of re-skilling and up-skilling measures related to basic qualifications, electronics and digital technologies, nursing, social and caring professions, environment/sustainability, project oriented transitional workplaces as well as youth coaching. The funding shall also concentrate on offering flexible training methods and focuses on supporting women.

The implementation of the investment shall be completed by 31 December 2022.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
84	3.B.1 Education bonus	Milestone	Entry into force of the Unemployment Insurance Act and the publication of the Funding Guidelines on the Ministries' website	Provision in the law indicating the entry into force of the Unemployment Insurance act; publication of the Funding Guidelines on the Ministries' website	-	-	-	Q4	2020	The legal basis for the education bonus (Section 20 (7) of the Unemployment Insurance Act (AlVG)) has entered into force. The accompanying funding guidelines have been adopted and published.
85	3.B.1 Education bonus	Target	Education bonuses disbursed	-	Number	0	40 000	Q4	2021	At least 40 000 people have received the education bonus
86	3.B.1 Education bonus	Milestone	Education bonus measure evaluated	Publication of evaluation report	-	-	-	Q1	2022	Before the education bonus has expired, the measure shall be evaluated, with a view of a possible extension funded by the national budget. The evaluation report shall be published on the website of the

										responsible Ministry
87	3.B.2 Promoting re-skilling and up-skilling	Milestone	Ensuring the preconditions for re-skilling and up-skilling	The necessary budgetary provision was established in December 2020, under the 2021 budget and the Federal budgetary framework act (BFRG)	-	-	-	Q4	2020	The legal act enabling the re-skilling and up-skilling measures to be implemented was included in the budgetary framework act adopted in December 2020.
88	3.B.2 Promoting re-skilling and up-skilling	Milestone	Implementation report	Implementation report based on quarterly implementation reports	-	-	-	Q1	2022	Implementation report shall be issued by the Ministry based on quarterly implementation reports. The report shall provide detailed information on the re-skilling and up-skilling measures carried out.
89	3.B.2 Promoting re-skilling and up-skilling	Target	People benefitting from re- skilling and up-skilling.	-	Number	0	94 000	Q4	2022	At least 94 000 people shall be recorded as having been enrolled in re-skilling and up-skilling measures in the system of the Austrian Public Employment Service or by the

										Social Ministry Service

K. SUBCOMPONENT 3.C EDUCATION

The subcomponent of the Austrian recovery and resilience plan addresses the following challenges: targeted compensation of educational and learning deficits due to the COVID - 19 crisis, quantitative and qualitative improvement of the elementary education offer.

The objective of the subcomponent is to improve equal access to education by strengthening early childhood education, particularly for under 3-years old, and through extra support for pupils to compensate for learning loss during the pandemic in the context of a reform that widens access to education.

The subcomponent contributes to addressing the country-specific recommendation focusing on raising the levels of basic skills for disadvantaged groups, including people with a migrant background (Country Specific Recommendation 2 in 2019), expanding childcare facilities (Country Specific Recommendation 2 in 2019) and ensuring equal opportunities in education (Country Specific Recommendation 2 in 2020).

It is expected that no measure in this subcomponent 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).

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

Reform: 3.C.1 Increased access to education

The objective of the reform is to increase the access to education of disadvantaged groups of pupils, including pupils whose language of daily use is different from the language of instruction and whose caregivers were not born in Austria.

The reform consists of measures providing for increasing the access of pupils to the national standardised assessments, and for establishing criteria for the specification of the socio-economic background of pupils, applied for the allocation of human resources to schools.

Investment: 3.C.2 Remedial education package

The objective of the investment is to compensate for the accumulated learning deficits and potential losses in education, during the prolonged periods of distance learning, during the COVID-19 Pandemic. The focus is particularly on disadvantaged pupils, so to avoid any increase in already existing inequalities in education outcomes.

The investment consists of an extensive package of additional learning hours and a bundle of individual support measures. These support measures may be designed individually and flexibly at the school location and should benefit all pupils. A particular focus is given to pupils in final year classes and pupils with need for additional support.

The implementation of the measure shall be completed by 31 March 2022.

Reform: 3.C.3 Expansion of elementary education

The objective of the reform is to expand the provision of childcare facilities.

The reform consists of increasing the rate of early childhood education and care for the under three-year-olds and for three- to six-year-olds (i.e. three, four and five years-old), and increasing the staff to child ratio.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
90a	3.C.1 Increased access to education	Milestone	Entry into force of the amended School Education Act	Provision in the Act indicating the entry into force of the amended School Education Act	-	-	-	Q1	2023	Entry into force of an act amending the School Education Act establishing the legal framework for the creation of additional modules of the national standardised assessments “Individual Competence Assessment PLUS” (iKMPLUS)
90b	3.C.1 Increased access to education	Milestone	Entry into force of the legislation on the implementation of additional modules of the national standardised assessments	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q2	2024	Entry into force of a legal act which shall implement the additional modules of the national standardised assessments (iKMPLUS). The additional modules shall enable targeted support for pupils.
91a	3.C.1 Increased access to education	Milestone	Entry into force of the legislation on establishing criteria for the specification of the socio-economic background of pupils	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q4	2025	Entry into force of a legal act establishing criteria for the specification of the socio-economic background of pupils. The criteria shall include a share of pupils whose language of daily use is different from the language of instruction and whose caregivers were not born in Austria. The criteria shall be applied for the allocation of human resources to schools.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
92	3.C.2 Remedial education package	Milestone	Finalisation of the remedial education package and start with the measures in the schools	Design, approve and start the implementation of a package of support measures (remedial education package) in the framework of the school law.	-	-	-	Q2	2021	The remedial education package is finalised including the specific allocation of resources and can be implemented by the *Laender*/regional educational authorities (*Bildungsdirektionen*). The design shall target the specific needs of school locations (needs-based use of resources, particularly for school locations with increased need of support for pupils, increased need for language skills or specific socio-economic challenges).
93	3.C.2 Remedial education package	Milestone	Support measures during the school year are completed. Provision of supplementary classes including during the holidays	Summary declaration by the education Ministry (BMBWF)	-	-	-	Q4	2021	Supplementary lessons have been provided outside of school hours, including during holidays.
94	3.C.2 Remedial education package	Milestone	Evaluation of the remedial education package	Evaluation of the remedial hours package is published and include an overview of how many weekly	-	-	-	Q1	2022	A short evaluation report shall be published on the website of the Ministry. It includes an oversight of the results of the final accounts of the remedial education project and it entails also the utilisation of the additional hours provided.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				hours have been offered						
95	3.C.3 Expansion of elementary education	Milestone	Rates of childcare for children under three years of age	Rates of childcare for children under three years of age	-	-	-	Q3	2025	As demonstrated by the statistical data published by Statistik Austria, the childcare rate for under 3-year-olds is at least 33% .
96	3.C.3 Expansion of elementary education	Milestone	Rates of early childhood education for children aged three, four and five years of age compatible with full-time employment of parents	Rates of early childhood education for children aged three-to six years old (i.e. three, four and five years of age)	-	-	-	Q3	2025	As demonstrated by the statistical data published by Statistik Austria, the rate of early childhood education for children aged three- to six-year-olds (i.e. three, four and five years of age) compatible with full-time employment of parents is at least 52.8% .

L. SUBCOMPONENT 3.D STRATEGIC INNOVATION

This subcomponent of the Austrian recovery and resilience plan aims to address the following challenges: digital transformation, strategic value chains and autonomy in semiconductor production in Europe; energy transformation, building the hydrogen economy in Europe, decarbonisation of energy-intensive sectors.

The objective of the subcomponent is to (i) promote Europe's autonomy in semiconductor production and strengthen Austria's position in this area, and (ii) promote integrated projects along the hydrogen value chain, in order to accelerate energy transformation and decarbonisation of energy-intensive sectors.

The subcomponent contributes to addressing the country-specific recommendations to stimulate digitalisation of businesses and sustainability (Country Specific Recommendation 3 in 2019) and to focus investment of the green and digital transitions, in particular on innovation, sustainable transport, clean and efficient production and use of energy (Country Specific Recommendation 3 in 2020).

It is expected that no measure in this subcomponent 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).

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

Investment: 3.D.1 IPCEI Microelectronics and Connectivity

The objective of the investment is to increase Europe's open strategic autonomy by supporting areas within the sector of microelectronics, as well as to develop more energy-efficient solutions, thus contributing to the achievement of climate objectives.

The investment consists of a call for expression of interest, selection of projects, and funding the approved projects in the areas of microelectronics and connectivity.

Investment: 3.D.2 IPCEI Hydrogen

The objective of the investment is to help build a national and European hydrogen ecosystem contributing to the achievement of Austria's and the EU's climate objectives.

The investment consists of the selection of projects following a call for expression of interest and the start of the first industrial deployment phase (FID).

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
97	3.D.1 IPCEI Microelectronics and connectivity	Milestone	Climate-related eligibility criteria established in call documents	Call documents with eligibility criteria ensuring that the investment activity shall result in demonstrated substantial life-cycle GHG emissions savings	-	-	-	Q4	2021	Documents with regard to the second phase of the call for expression of interest are published, including climate-related eligibility criteria, which shall oblige potential beneficiaries to explicitly commit to the reduction of GHG emissions within their project portfolios and estimate the extent of GHG savings. Moreover, the commitment to emission reductions shall represent a key factor in the selection of projects within the subsequent jury process.
98	3.D.1 IPCEI Microelectronics and connectivity	Milestone	National selection of projects to support the development of innovative microelectronics and connectivity technologies	Selection decision will be communicated to the European Commission	-	-	-	Q4	2021	The Austrian projects regarding the development of innovative microelectronics and connectivity technologies have been selected based on recommendations of an independent expert panel, following the two-stage call for expression of interest

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
99	3.D.1 IPCEI Microelectronics and connectivity	Target	At least 66 % of approved projects started	-	percentage	0	66	Q2	2024	At least 66 % of the approved Austrian projects have started
100	3.D.1 IPCEI Microelectronics and connectivity	Target	EUR 125 000 000 allocated and payment letters regarding payments of at least EUR 100 000 000 sent	-	EUR (million)	0	125	Q3	2026	At least EUR 125 000 000 allocated to approved projects (including expenses of the implementing agency). Payment letters sent by *Austria Wirtschaftsservice Gesellschaft* or *Österreichische Forschungsförderungsgesellschaft* to projects regarding payments of at least EUR 100 000 000.
101	3.D.2 IPCEI Hydrogen	Milestone	National selection of projects to support the development of hydrogen production, storage and applications	Selection decision will be communicated to the European Commission	-	-	-	Q3	2021	The Austrian projects regarding activities along the hydrogen value chain, covering hydrogen production, storage and applications have been selected based on recommendations of an independent expert panel, following the two-stage call for expression of interest.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
102	3.D.2 IPCEI Hydrogen	Target	At least 66 % of approved projects started	-	percentage	0	66	Q2	2024	At least 66 % of the approved Austrian projects have started.
103b	3.D.2 IPCEI Hydrogen	Milestone	Projects entered the first-industrial-deployment-phase.	Annual Member State Report to the European Commission				Q2	2026	At least two projects with signed national funding agreements have entered the first-industrial-deployment-phase.

COMPONENT 4: JUST RECOVERY

M. SUBCOMPONENT 4.A HEALTH

This subcomponent of the Austrian recovery and resilience plan addresses the challenges faced by Austria's healthcare sector, in particularly the inefficient use of resources in secondary care.

The objective of the subcomponent is to foster resilience of the health sector whilst ensuring universal access, high quality of care and sustainable services.

The reform aims to improve sustainability and resilience in healthcare by strengthening public health and primary health care. These objectives are expected to be achieved through an increased provision of primary health care units, shifting the weight from hospital care (Reform 4.A.1 and Investment 4.A.2). Furthermore, the subcomponent also includes investments to step up digitalisation within the health sector (4.A.3) and to increase social fairness within it (4.A.4). Overall, the proposed modernisation of the Austrian health care sector is expected to provide low-threshold access to health care services and continuity of care, as well as to reduce the burden on hospital capacity in the long term.

This subcomponent also builds on previous actions being implemented in relation to stepping up primary health care units (supported by the Technical Support Instrument and European Investment Bank).

The subcomponent contributes to addressing previous country-specific recommendations on improving the sustainability of the healthcare system (Country Specific Recommendation 1 in 2019 and Country Specific Recommendation 1 in 2020), especially in view of a global pandemic.

It is expected that no measure in this subcomponent 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).

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

Reform: 4.A.1 Enhancing primary health care

The objective of this measure is to increase the attractiveness of health and social professions in primary health care and promoting professional cooperation.

The reform consists of the establishment of a platform on primary health care and the start of the incubator and primary health care unit accelerator programme.

Investment: 4.A.2 Funding of primary health care projects

The objective of the measure is to expand primary health care units in Austria.

The investment consists of funding projects related to primary health care, including new primary healthcare units.

Investment: 4.A.3 Development of the electronic 'parent-child pass' platform

The objective of this measure is to run a screening programme for the early detection of health problems during pregnancy and early childhood.

The investment consists of an electronic platform for the parent-child pass.

Investment: 4.A.4 National roll-out of early childhood intervention (Frühe Hilfen) for socially disadvantaged pregnant women, their young children and families

The objectives of the measure is to support families in vulnerable situations during the period of pregnancy and beyond. It aims to promote health equality and social fairness.

The investment consists in preventive interventions throughout the phase of early childhood by improving and extending already existing support measures, setting up regional 'early childhood intervention' networks and establishing cooperation among all relevant institutions and services in the field of early childhood in the districts ('Bezirke'- Austrian subregional entity) not yet covered.

The implementation of the measure shall be completed by 30 September 2024.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
104	4.A.1 Enhancing primary health care	Milestone	Platform on primary health care and related measures	Start of platform / incubator / accelerator	-	-	-	Q4	2022	a) The platform on primary health care shall formally be established and shall start its operation and b) the incubator and primary health care unit accelerator programme have been started.
105	4.A.1 Enhancing primary health care	Target	Promotional events in the context of the platform/ incubator programme	-	Number of participants in events	0	100	Q4	2023	At least 100 young professionals (such as students, health care and social professionals) shall participate in events promoting primary health care, organised in the framework of the platform/incubator programme.
107	4.A.2 Funding of primary health care projects	Milestone	Adoption and publication of funding guidelines for primary health care projects	Funding guidelines adopted and published	-	-	-	Q4	2021	The funding guidelines for both, the establishment of new primary health care units (PVE) and projects for existing primary health care shall be adopted and published.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
108	4.A.2 Funding of primary health care projects	Target	Funding of primary health care projects	-	Number of projects funded	0	45	Q4	2023	At least 45 projects related to primary health care shall be funded, out of which at least 15 shall consist in the establishments of new primary health care units (centres and networks – also in rural areas).
110	4.A.2 Funding of primary health care projects	Target	Funding of primary health care projects	-	Number of funding contracts	45	155	Q2	2025	At least 155 projects related to primary health care shall be funded, out of which at least 45 shall consist of new primary health care units (*Gründungsförderung*).
111	4.A.3 Development of the electronic 'parent-child pass' platform	Milestone	Entry into force of the law defining the framework for the electronic ‘parent-child pass’	Provision in the law indicating the entry into force of the law defining the framework for the electronic ‘parent-child pass’	-	-	-	Q2	2023	Based on a consultation of stakeholders, the legal framework for the electronic implementation of the ’parent-child pass’ have entered into force.
112	4.A.3 Development of the electronic 'parent-child pass' platform	Milestone	Award of the electronic 'parent-child pass' platform programming contract	Publication of the award of the electronic 'parent-child pass' platform programming contract	-	-	-	Q4	2023	The award following a tender for the programming of the electronic ’parent-child pass’ shall be carried out.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
113	4.A.3 Development of the electronic 'parent-child pass' platform	Milestone	Applications available in test environment	Applications available in test environment				Q2	2026	For the electronic parent-child pass, a web application for healthcare providers, a web application for parents and a mobile app for parents are available in a test environment.
114	4.A.4 National roll-out of early childhood interventions (*Frühe Hilfen*) for socially disadvantaged pregnant women, their young children and families	Milestone	Identification and entrustment of the implementation bodies	Act(s) entrusting the implementation bodies	-	-	-	Q4	2022	The implementation bodies for setting up the early childhood interventions (*Frühe Hilfen*) for socially disadvantaged pregnant women, their small children and families shall be identified and assigned.
115	4.A.4 National roll-out of early childhood interventions (*Frühe Hilfen*) for socially disadvantaged pregnant women, their young children and families	Target	National roll-out of early childhood interventions	-	percentage of envisaged national rollout	0	75%	Q3	2023	At least 75% of the envisaged national rollout shall be completed.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
116	4.A.4 National roll-out of early childhood interventions (*Frühe Hilfen*) for socially disadvantaged pregnant women, their young children and families	Target	National roll-out of early childhood interventions	-	percentage of envisaged national rollout	0	100%	Q3	2024	The national rollout of early childhood interventions for socially disadvantaged pregnant women, their young children and families is finalised and is fully operational. All districts shall be covered.

N. SUBCOMPONENT 4.B RESILIENT MUNICIPALITIES

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: (i) reactivation of town centres, particularly in rural areas, (ii) investment supporting the green transition, (iii) the needs-based provision and expansion of professional care services.

The objectives of the subcomponent are to: (i) make town centres more attractive and reduce mobility constrains, through the resettlement of businesses; (ii) finance the thermal renovation of company and municipality buildings and provide additional incentives for local and district heating systems in town centres/districts that were previously fossil-fuelled; and (iii) improve the capacity to provide targeted services and the resilience of the long-term care system in Austria.

The subcomponent consists of two reform measures: (i) a new soil protection strategy and (ii) a reform to further develop the provision of care. It includes also two investments: (i) support for climate change in town centres and (ii) the pilot project on community nurses.

The subcomponent addresses the country-specific recommendations on enhancing sustainability (Country Specific Recommendation 3 in 2019) and to improve the provision and the sustainability of the long-term care system (Country Specific Recommendation 1 in 2019).

It is expected that no measure in this subcomponent 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).

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

Reform: 4.B.1 Soil protection strategy

The objective of the development of a soil protection strategy is to set up a framework for consensus-finding and coordination processes with all relevant planning bodies (federal level, *Laender* and municipalities) to agree on a strategic guidance to curb land use. The final aim of the soil protection strategy is to gradually reduce the land use in Austria to net 2.5 hectare per day until 2030.

The first step of the reform is the development of, and the agreement on, the key elements of an Austrian soil protection strategy and a roadmap for its implementation. These shall be developed by all relevant institutional actors (federal level, *Laender*, municipalities) and shall be agreed upon in the framework of the Austrian Conference on Spatial Planning (*Oesterreichische Raumordnungskonferenz*). The main elements for the development of the implementation strategy shall be the definition of concrete milestones and the agreement on an indicator-based monitoring system. Besides the overall objective (reduction of land use to 2.5 hectare per day), additional quantifiable targets and milestones will be determined, based on negotiations between the Laender in the framework of the Austrian Conference on Spatial Planning. At the end of the implementation of the reform, the Austrian quantitative soil protection strategy, including the overall objective of reducing the land use in Austria to net 2.5 hectare per day until 2030 shall be adopted.

The measure shall enter into force by 31 December 2022.

Reform: 4.B.2 Reform to further develop care provision

The objective of the reform is to address challenges in the long-term care sector. Due to the growing challenges in the area of long-term care, the federal government has set the goal of implementing a fundamental reform to further develop care provision. In coordination with the *Laender*, the focus is to be placed on people in need of care and their relatives and caregivers.

The reform consists of several preparatory steps for a long-term care reform starting in 2024, within the next period of the Intergovernmental Fiscal Relations Act. The report of the Task Force Care, comprised of experts from all levels of government and external stakeholders, has defined the objectives for the development of the existing care system. Based on this report, talks between the federal government, states, cities and municipalities shall lead to common approaches and reform projects, in the framework of the long-term care target based governance ('*Zielsteuerung Pflege*'), as part of the preparation for a reform of the provision of long-term care in the context of the negotiations of the fiscal framework. The key principles of the long-term care reform and the division of responsibilities among the federal level, the *Laender* and municipalities shall be reflected in the Intergovernmental Fiscal Relations Act for the next period (starting in 2024).

The implementation of the reform is expected to start by 30 September 2021 and shall be completed by 31 March 2024. The roll-out of changes in long-term care provision on the ground may take place after 2024.

Investment: 4.B.3 Investment in climate-friendly town centres

The objective of the investment is to raise the attractiveness of town centres, notably in rural areas.

The investment consists of thermal renovation of commercial and communal buildings in town centres, connection to high-efficiency district heating and recycling of brownfield land.

Investment: 4.B.4 Investment in the implementation of community nurses

The objective of the establishment of community nursing in Austria is to make a significant contribution to local, low-threshold and needs-based care; community nurses are central contact persons who coordinate various services (such as therapies and social services) and play a central role in the field of prevention.

The investment consists in the establishment of a network of community nurses close to their patients. Community nurses are qualified nurses with at least two years of professional experience. Community nurses with a further relevant qualification (such as courses on community nursing, family health nursing, public health nursing) shall preferably be employed. In the course of the project, 150 community nurses shall be posted nationwide as part of the pilot project within the framework of fixed-term employment contracts.

The implementation of the investment shall be completed by 31 December 2024.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
117	4.B.1 Soil protection strategy	Milestone	Adoption of a road map for the Austrian soil protection strategy	Publication of the adopted Roadmap	-	-	-	Q4	2021	The key elements and the roadmap for the soil protection strategy shall be adopted. Main elements for the development of the strategy for the implementation shall be the definition of concrete milestones, the agreement on an indicator based monitoring system. Besides the overall objective (reduction of land use to 2.5 hectare per day), additional quantifiable targets and milestones shall be determined, based on negotiations between the *Laender* in the framework of the political Austrian Conference on Spatial Planning (*Oesterreichische Raumordnungskonferenz*).
118	4.B.1 Soil protection strategy	Milestone	Adoption of the Austrian quantitative soil protection strategy	Publication of the adopted Soil strategy	-	-	-	Q4	2022	The quantitative soil protection strategy shall be adopted. It shall include the overall objective of reducing the land use in Austria to net 2.5 hectare per day until 2030.
119	4.B.2 Reform to further develop care provision	Milestone	Pilot projects on community nurses as	Launch of community nursing model	-	-	-	Q3	2021	At the beginning of the reform process, the pilot project ‘community nurses’ shall be

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			element of the Reform of care provision,	as part of the reform on care provision						implemented as a pilot project of the reform. Based on this pilot project a common model fa national roll-out of this measure shall be developed in the framework of the reform to further develop care provision.
120	4.B.2 Reform to further develop care provision	Milestone	Principles for the implementation of long-term care target based governance (*Ziel-steuerung Pflege*) are established	Publication of the principles	-	-	-	Q4	2022	The principles for the long-term care target based governance have been adopted by the partners of the fiscal framework negotiations (Federal level, *Laender* and Municipalities) and published.
121	4.B.2 Reform to further develop care provision	Milestone	Start implementing the core elements of the reform of long-term care provision	The Inter-governmental Fiscal Relations Act for the period starting in 2024 is published in Austria's legal information system	-	-	-	Q1	2024	The main elements of the long-term care reform shall be reflected in the Intergovernmental Fiscal Relations Act (*Finanzausgleichsgesetz*), which shall have entered into force.
122	4.B.3 Climate-friendly town centres	Milestone	Adoption of the funding guidelines for	Funding guidelines published	-	-	-	Q3	2021	The funding guidelines for the renovation of buildings in town centres have been adopted.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			the four areas of intervention							Eligible projects shall be: (i) thermal renovation of commercial and communal buildings, (ii) façade-greening projects, (iii) connection of buildings to high-efficiency district heating, and (iv) recycling of brownfield land.
123	4.B.3 Climate-friendly town centres	Target	Thermal refurbishment projects completed	-	Number of thermal refurbishment projects	0	34	Q4	2023	At least 34 thermal renovation projects of companies and/or municipalities in town centres are completed.
127	4.B.3 Climate-friendly town centres	Target	Projects for the connection to high-efficiency district heating completed	-	Number of projects for the connection to high-efficiency district heating	0	375	Q4	2023	At least 375 projects for the connection to high-efficiency district heating are completed.
129	4.B.3 Climate-friendly town centres	Target	Brownfield land projects completed	-	Number of recycling of brownfield land projects	0	30	Q4	2023	At least 30 projects of recycling of brownfield land are completed.
130	4.B.3 Climate-friendly town centres	Target	Brownfield land projects	-	Number of recycling of brownfield land projects	30	60	Q2	2026	Payment letters have been issued for 60 recycling brownfield land projects.
131	4.B.4 Investment in the implementation	Target	Start of community nurses work	-	Number of new community	0	50	Q3	2021	At least 50 community nurses have started to work.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	of Community Nursing				nurses having started to work					
132	4.B.4 Investment in the implementation of Community Nursing	Milestone	Interim evaluation	Interim evaluation report submitted				Q4	2022	Interim evaluation report and recommendations for further approach by external evaluators
133	4.B.4 Investment in the implementation of Community Nursing	Target	150 community nurses active at national level	-	Number of new community nurses active at national level.	50	150	Q4	2024	At least 150 community nurses are active at national level. Final evaluation covers the performance of all 150 CN

O. SUBCOMPONENT 4.C ARTS AND CULTURE

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: support of the green and digital transitions in arts and culture.

The objectives of the subcomponent are to set incentives for an ecologically more sustainable cultural sector and to accelerate the digital structural change of the sector, with a special focus on the digitalisation of cultural heritage.

The subcomponent addresses country specific recommendations related to ecological sustainability of the economy (Country Specific Recommendation 3 in 2019) and investment in the digital transition (Country Specific Recommendation 3 in 2020).

It is expected that no measure in this subcomponent 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).

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

Reform: 4.C.1 Development of a building culture programme

The objective of the reform is to establish a framework for '*Baukultur'* which combines high quality architecture and built environment taking into account social, ecological, economic and cultural components. The aim is to raise awareness for building culture and to integrate aspects of the green transition in this area.

The reform consists mainly of the 'Fourth Austrian Building Culture Report', which is intended to set the basis for a reform of building culture in Austria for the coming years and outline concrete measures for a building culture programme. The reform shall create better legal, financial and structural framework conditions for high-quality building. The ability to connect to European requirements plays an essential role.

The implementation reform is expected to be completed by 30 September 2021.

Reform: 4.C.2 Develop a national digitalisation strategy for cultural heritage

The objective of the reform is to expand digitalisation in arts and culture and to promote the digital transformation of the art and culture sector. It aims at better visibility of cultural objects and networking between cultural institutions.

The reform consists of the development and publication of a national strategy for the digitalisation of cultural heritage. This strategy shall aim at promoting the further digital transformation of the art and culture sector in Austria. It shall advance the digitalisation of cultural heritage, such as the collections and inventory of cultural institutions. The strategy process shall include a public kick-off event, workshops, and web-based support in the *Laender*. The result of the process shall be the publication of a strategy document. The strategy is also the framework for the investments in digitalisation included in this subcomponent.

The implementation of the reform is expected to be completed by 31 March 2023.

Investment: 4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers

The objective of the investment is to demonstrate the combination of living building culture and environmentally conscious monument protection on the basis of selected renovation projects.

The investment consists of the renovation of the Prater Ateliers and Volkskundemuseum Wien.

Investment: 4.C.4 Digitalisation wave cultural heritage

The objective of the investment is to launch a large digitalisation wave in cultural institutions.

The investment consists of an update of the platform '*Kulturpool*'and a cultural and art objects digitalisation programme.

Investment 4.C.5 Investment fund for climate-friendly cultural businesses

The objective of the investment is to support cultural institutions to invest in a more ecological design of their structures.

The investment consists of funding for cultural institutions.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
134	4.C.1 Development of a building culture programme	Milestone	Fourth Building Culture report	The building culture report has been published	-	-	-	Q3	2021	The fourth building culture report has been published. It shall set the agenda for a reform of building culture in Austria for the coming years and outline concrete measures for a building culture programme.
135	4.C.2 Develop a national digitalisation strategy for cultural heritage	Milestone	Launch of the consultation process on a strategy for the digitisation of cultural heritage	Publication of the consultation process, including launch of the online survey	-	-	-	Q1	2022	The consultation process has been launched. The consultation shall take place through an online survey and specific workshops with relevant stakeholders (such as museums, educational institutions, libraries).
136	4.C.2 Develop a national digitalisation strategy for cultural heritage	Milestone	Publication by the Ministry for Culture (BMKOES) of the strategy for the digitalisation of cultural heritage	The strategy is published	-	-	-	Q1	2023	Taking into account the results of the consultation process, the digitalisation strategy has been published.
137	4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers	Milestone	Feasibility studies for the Volkskundemuseum Wien and Prater Ateliers	Feasibility studies published	-	-	-	Q4	2021	Feasibility studies for the two renovation projects have been completed and are available. They shall include a collection of geographic reference data, measurement of the property

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										and buildings, preparation of basic reports taking into account the protection of monuments and energy efficiency, as well as the appointment of the planning advisory board for the building culture support of the renovation projects
138	4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers	Milestone	Renovation of the Prater Ateliers	Handover certificate	-	-	-	Q2	2025	Handover certificate signed by the Federal Ministry of Arts, Culture, Civil Service and Sport regarding the renovation of the Prater Ateliers. The renovation shall contribute to an increase of energy efficiency of the building.
139	4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers	Milestone	Renovation of the Volkskundemuseum	Handover certificate	-	-	-	Q2	2026	Handover certificate signed by the Federal Ministry of Housing, Arts, Culture, Media and Sport regarding the renovation of the Volkskundemuseum. The renovation shall contribute to an increase of energy efficiency of the building.
140	4.C.4 Digitalisation wave cultural heritage	Milestone	'*Kulturpool Neu*' — web-based data aggregation platform from different	Publication and launch of the '*Kulturpool*	-	-	-	Q1	2023	The '*Kulturpool Neu*' platform has been launched with a new, contemporary design. It shall function as a

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			cultural heritage institutions	*Neu*' platform						central platform that merges the data from different institutions of cultural heritage and makes them digitally available to the public.
141	4.C.4 Digitalisation wave culture heritage	Target	Cultural and art objects digitalisation programme	-	Number	0	400 000	Q4	2024	At least 400 000 cultural and art objects have been digitalised (including 300 analogue films and 15 000 3D objects)
142	4.C.4 Digitalisation wave cultural heritage	Target	Cultural and art objects digitalisation programme	-	Number	400 000	600 000	Q4	2025	At least 600 000 cultural and art objects have been digitalised.
143	4.C.5 Investment fund for climate-friendly cultural businesses	Milestone	Entry into force of the funding guidelines establishing the investment fund	Entry into force of the funding guidelines establishing the investment fund.	-	-	-	Q4	2021	With the entry into force of funding guidelines establishing the investment fund for climate-friendly cultural businesses, the legal basis has been created for the launch of expressions of interest. The fund shall be mandated to invest in the following areas: renewable energy sources (such as photovoltaics, heat pumps or biomass); energy saving measures (such as heating optimisation or lighting optimisation); circular economy (such as reduction of

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										raw material consumption); adaptation measures to climate change (such as green facades for cooling)
144	4.C.5 Investment fund for climate-friendly cultural businesses	Milestone	First call for expressions of interest	First call for expressions of interest published	-	-	-	Q2	2022	The call for expressions of interest has been published. Potential applicants may access all the necessary documents and information. Applications may be made online.
145	4.C.5 Investment fund for climate-friendly cultural businesses	Milestone	Commitment of financial volume of the investment fund	Publication of list of selected projects	-	-	-	Q3	2025	The financial volume of the investment fund has been committed.

P. SUBCOMPONENT 4.D RESILIENCE THROUGH REFORMS

The present subcomponent subsumes central reforms that will increase Austria's resilience in the coming years. The reform measures complement reform and investment measures included in the different subcomponents and include also additional reforms to address structural challenges and provide framework conditions for certain areas.

The contribution to challenges of country-specific recommendations and the objectives of the reforms are included below for each reform measure.

4.D.1: The reform contributes to addressing the Country Specific Recommendation related to simplifying and rationalising fiscal relations and responsibilities across layers of government and aligning financing and spending responsibilities (Country Specific Recommendation CSR 1 in 2019).

4.D.2: The reform contributes to addressing the country-specific recommendation related to addressing the sustainability of the pension system (Country Specific Recommendation 1 in 2019).

4.D.3: The reform contributes to addressing the country-specific recommendation related to addressing the sustainability of the pension system (Country Specific Recommendation 1 in 2019).

4.D.4: The reform contributes to addressing the country-specific recommendation related to achieving the climate targets and Austria's transformation to a climate neutral economy (Country Specific Recommendation 3 in 2020).

4.D.5: The reform contributes to addressing the country -specific Recommendation related to making the tax mix more efficient and more supportive to inclusive and sustainable growth (Country Specific Recommendation 4 in 2020).

4.D.6: The reform contributes to addressing the Country Specific Recommendation related to need of sizeable private investment needed to for Austria's transformation to a climate neutral economy (Country Specific Recommendation 3 in 2020).

4.D.7: The reform contributes to addressing the country-specific recommendation related to enhancing education results in Austria (Country Specific Recommendation 2 in 2020).

4.D.8: The reform contributes to addressing the Country Specific Recommendation related to stimulating company growth and reducing regulatory barriers in the service sector (Country Specific Recommendation 3 in 2019).

4.D.9: The reform contributes to addressing the country-specific recommendation related to stimulating company growth and reducing regulatory barriers in the service sector (Country Specific Recommendation 3 in 2019).

4.D.10: The reform contributes to addressing the country-specific recommendation related to boosting labour market outcomes for the low-skilled in close cooperation with social partners (Country Specific Recommendation 2 in 2019).

4.D.11: The reforms contribute to addressing the country-specific Recommendations related to reducing regulatory barriers in the service sector (Country Specific Recommendation 3 in 2019) and reducing administrative and regulatory burden (Country Specific Recommendation 3 in 2020).

It is expected that no measure in this subcomponent 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).

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

Reform: 4.D.1 Spending review focusing on green and digital transformation

The objective of the reform is to carry out spending reviews for public spending related to the green and digital transitions.

The reform consists of the dissemination of spending reviews.

Reform: 4.D.2 Increase in effective retirement age

The objective of the reform is to increase the effective retirement age by reducing incentives for early retirement, thus helping to limit the growth of public pension expenditure, albeit to a limited extent. The replacement of the 'early retirement pension' (*abschlagsfreie vorzeitige Alterspension*) by the so-called 'early starter bonus' (*FrühstarterInnenbonus*), in the context of the Social Insurance Amendment Act 2020 increases the effective retirement age, while also reducing the pension gap and contributing towards reducing old-age poverty. The law was passed in November 2020 and will enter into force as of January 2022.

The 'early retirement pension without deductions' (*abschlagsfreie vorzeitige Alterspension*) provided for the possibility to retire without any deductions before the statutory retirement age (men 65 years, women 60 years) when completing 45 contribution years. Only few people, mostly with well above-average pensions, benefited from this rule. On the contrary, with the new 'early starter bonus' *(FruehstarterInnenbonus*) people shall receive one euro on top of their pension for every month they worked between the age of 15 and 20. For the five years until the age of 20, the bonus amounts to a maximum of 60 euros per month (840 euros per year) on top of the determined pension amount. The prerequisite for receiving the early starter bonus shall be the completion of at least 25 years of insurance. As a result, the bonus shall also provide an incentive to return to work after a period of childcare.

The first-time pension adjustment in the calendar year after retirement shall be 50% of the adjustment amount ('*50% Aliquotierung'*).

The implementation of the reform shall be completed by 31 March 2026.

Reform: 4.D.3 Reducing old-age poverty by incentivising people to work longer

The objective of the reform is to reduce old-age poverty by incentivising people to work longer. The reform consists of two parts.

The first part aims at increasing the pension deferral bonus to incentivise individuals to work longer than their statutory pensionable age. In Austria, women typically have interrupted employment histories and shorter pension contribution periods due to childcare responsibilities. Given that the pension deferral bonus tends to be taken up mainly by women, whose statutory pensionable age is still lower than that of men, it is expected to contribute also to reducing the gender pension gap.

The second part aims at tightening the eligibility conditions for the *Korridorpension* by raising the minimum early retirement age and the years of contribution required. This part of the measure is expected to contribute to fiscal sustainability of the pension system.

The implementation of the reform shall be completed by 31 March 2026.

Reform: 4.D.4 Climate action governance framework

The objective of the reform is to establish a sound legal framework for the implementation of the climate targets.

The issue of lacking cross-level governance shall be particularly addressed by the following measures, also reflected in the milestones: the establishment of a Citizens' climate council *(Klimarat*), set up for discussion and elaboration of proposals for climate protection

measures necessary to achieve the Austrian climate goals. The introduction of a focal point for green budgeting in the Austrian Ministry of Finance responsible for the implementation of green budgeting standards in the Austrian budget process, and an amendment to the Austrian Federal Budget Law (BHG 2013) introducing a mandatory addendum to the Austrian annual federal budget and a climate check for legislative proposals through a new binding impact dimension within the regulatory impact assessment. The mandatory addendum ("Green Budgeting Report") aims at capturing and analysing the climate- and environmental-specific impacts of budgetary and tax policy measures as well as relevant regulatory measures.

The implementation of the reform is expected to start by 31 December 2021 and shall be completed by 31 December 2025, with an effective application of the relevant provisions commencing no later than 1 January 2026.

Reform: 4.D.5 Eco-social tax reform

The overarching objective of the eco-social tax reform is to combat climate change and to contribute to the achievement of European and national climate targets. Following the recent implementation of a first stage of the tax reform, additional incentives for climate-friendly consumer behaviour are necessary in order for Austria to achieve its 2030 climate targets. The forthcoming second stage of the eco-social tax reform is expected to be an important complement to investment incentives for climate-friendly technologies (included notably in Component 1 Green recovery of the Austrian Recovery and Resilience Plan) and support to expand the circular economy by providing preferential tax treatment of low- or zero-emission technologies and products. The tax reform is expected to be revenue-neutral by providing tax relief to companies and private households through compensatory measures that have additional positive social and economic effects, such as reduced labour taxes or targeted consumption-based bonuses.

The measure shall introduce a pricing for CO_2 emissions, such as through CO_2 pricing via existing taxes within the framework of tax legislation or a national emissions trading system with prices set at the beginning. These measures are coordinated with instruments at the European level, so that double pricing is excluded. The amount of the pricing is based on the one hand on the goal of true cost agreed in the government programme and on the other hand on the emission reductions necessary to achieve the climate targets. The reform is expected to contribute to annual greenhouse gas emission savings of 2.6 million tonnes of CO_2 equivalent by 2030 compared with 2019.

The implementation of the reform is expected to start by 30 June 2021 and shall be completed by 31 March 2022.

Reform: 4.D.6 Green Finance (Agenda)

The objective of the green finance agenda is to establish a political and monitoring framework that mobilises private capital for the necessary investments to achieve the climate and energy targets of 2030.

The actions of the green finance agenda focus on the following three aspects, under the premise of actively combating greenwashing: (i) mobilisation of capital for climate protection and sustainable investment, (ii) anchoring and managing climate-relevant risks in the due diligence obligations, and (iii) development of uniform strategies and methods as well as guidance.

Specific actions included in the Green Finance Agenda are: promoting the agreement on a 'Green Supporting Factor' at EU level and, based on the EU agreement, national implementation of the 'Green Supporting Factor' to facilitate granting of 'green loans'; development of strategies and methods for a better risk management in the context of green finance, e.g. the systematic measurement and reduction of the exposure to climate and environmental risk; and further development of appropriate methods and the related guidance.

The implementation of the reform shall be completed by 31 December 2022.

Reform: 4.D.7 National Financial Education Strategy

The objective is to establish a national financial education strategy, which does not exist so far. It shall set common goals and a long-term vision that leads to an increase in financial education in Austria and on which stakeholders from the financial education sector may base their own programmes and measures.

The reform shall include the set-up of a strategy concept and the establishment of a competence framework. Topics that should be particularly pursued by the financial education strategy are basic financial education in schools and for young people, increasing the capital market knowledge of the population and more awareness about the importance of future and old-age provision. Women were identified as one of the specific target groups.

The implementation of the reform is expected to start by 30 September 2021 and shall be completed by 31 December 2022.

Reform: 4.D.8 Start-up package

The objective is to provide sustainable support to growth-oriented start-ups and to increase the attractiveness of the business location internationally.

The reform consists in the implementation of a new legal form (working title 'Austrian Limited'). This new legal form shall be tailored to the needs of start-ups and innovative SMEs and the area of social entrepreneurship. To strengthen growth financing, further tax incentives shall be examined. In addition, the reform has to be seen together with other simplification measures, such as the 'Once Only' principle and the implementation of a grace period (see below).

The implementation of the reform shall be completed by 31 March 2022.

Reform: 4.D.9 Strengthening equity capital

The objective of the measure is to strengthen the equity position of Austrian companies by facilitating the mobilisation of private capital in companies in form of equity. For that purpose the first aim is to evaluate the equity position of Austrian companies. In particular it shall be clarified in which sectors the equity position is particularly low and also the role of company size shall be identified.

The reform measure consists of converting government-guaranteed loans, which were used to bridge liquidity bottlenecks during the COVID-19 crisis, into equity or equity-like instruments. In addition, a company form for investments in company holdings in the form of the SICAV (*société d'investissement à capital variable*), a collective investment scheme, which is already well established in other European countries, shall be anchored in Austrian company law. It is intended to make fund shares securitisable and tradable. The design shall take into account high transparency standards, investor protection, money laundering prevention and the exclusion of tax structuring models.

The implementation of the reform is expected to start by 30 September 2021 and shall be completed by 31 March 2022.

Reform: 4.D.10 Labour market: one-stop shop

The objective of the measure is to provide targeted support for bringing long-term unemployed facing multiple barriers back to the labour market. The coordinated support is expected to help to address those multiple barriers and facilitate access to qualification and training. The need for this targeted support has also been increasing during the COVID-19 pandemic.

The measure consists in the establishment of a one-stop shop for the long time unemployed facing multiple barriers to placement and inclusion in the labour market. The design and set-up of the one-stop shop~~s~~ shall be done in close cooperation with social partners and the *Länder*. This one-stop shop should coordinate and facilitate the access to the appropriate services of different support institutions.

The implementation of the reform shall be completed by 31 March 2022.

Reform: 4.D.11 Liberalisation of business regulations

The objective of three targeted measures is to contribute to the liberalisation of the framework conditions for trade and the promotion of the provision of business-oriented services that also make a contribution to the green and digital transitions.

The reform package consists of three measures: The removal of barriers to business transfers (Grace Period Act) contains several activities that shall facilitate the transfer of businesses to new owners (such as to the next generation in a family business). The amendment to the Occasional Traffic Act aligns the conditions for taxis and other ride rental businesses, thus enabling the operation of innovative ride-hailing services. The last reform measure in this package facilitates the authorisation process for recharging points for electric motor vehicles and for photovoltaic systems as part of commercial installations.

The implementation of the reform shall be completed by 31 March 2022. The Occasional Traffic Act was to have entered into force by 31 March 2021. The exemption from authorisation for installation of e-vehicle charging points and photovoltaic systems was to have entered into force by 31 March 2021.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
146	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review on the analysis of the climate and energy policy support and incentive landscape.	Dissemination of the report	-	-	-	Q3	2022	The report shall be internally disseminated. This report shall focus on the analysis of the climate and energy policy support and incentive landscape. Based on this, examination of further funding and incentives related to their impact on climate and energy policy may take place. It aims to include climate responsibility mechanisms for Ministries and the setting of specific greenhouse gas reduction targets with given budget ceilings.
147	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Identifying synergies with the funding landscape of the *Länder'*	Dissemination of the report	-	-	-	Q2	2023	The report shall be internally disseminated. This report shall focus on identifying synergies in the funding landscape of the *Länder*, including the climate responsibility mechanisms between the federal level and the *Länder* as part of the Intergovernmental Fiscal Relations Act 2017

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										(*Finanzausgleichsgesetz* 2017), so that it may serve as a basis for the next period of Intergovernmental Fiscal Relations Act.
148	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Implementation of the EU taxonomy at national level'	Dissemination of the report	-	-	-	Q4	2024	The report shall be internally disseminated. This report shall focus on the identification of challenges of redirecting financial flows into climate-friendly and sustainable investments and identify public sector levers in the areas of fiscal, regulatory and tax policy.
149	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Public-sector shareholding'	Dissemination of the report	-	-	-	Q2	2025	The spending review report on 'public-sector shareholding' shall be published online. This report shall focus on reviewing climate-related sustainability strategies of state-owned enterprises.
150	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Sustainability of Public Procurement'	Dissemination of the report	-	-	-	Q1	2026	The spending review report on 'sustainability of public procurement' shall be internally disseminated. This report shall focus on evaluating the status quo

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										with regard to sustainable procurement. Furthermore, it shall emphasise developing optimisation potential for sustainable public procurement.
151	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Further advancement of digitalisation in public administration'	Dissemination of the report	-	-	-	Q3	2023	The report shall be internally disseminated. This report shall focus on evaluating the effects of the digitalisation fund.
152	4.D.2 Increase in effective retirement age	Milestone	Establishment of the legal basis for the abolishment of the early retirement pension without deduction, as well as for the introduction of the early starter bonus	Publication of the Social Insurance Amendment Act 2020 in Austria's legal information system	-	-	-	Q4	2020	The replacement of the 'early retirement pension' by the so-called 'early starter bonus' was adopted in November 2020 in the context of the Social Insurance Amendment Act 2020 and will enter into force as from January 2022.
153	4.D.2 Increase in effective retirement age	Milestone	Introduction of 50% Aliquotierung of the first pension increase	Entry into force of the law amending the Social Insurance Act	-	-	-	Q1	2022	The first-time pension adjustment in the calendar year after retirement shall be 50% of the adjustment amount.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
154a	4.D.3 Reducing old-age poverty by incentivising people to work longer	Milestone	Entry into force of the law introducing an increase in the pension deferral bonus	Provision in the law indicating the entry into force	-	-	-	Q2	2022	The law increasing the pension deferral bonus shall enter into force.
155a	4.D.3 Reducing old-age poverty by incentivising people to work longer	Milestone	Entry into force of the law amending the *Korridorpension*	Provision in the law indicating the entry into force of the law amending the *Korridorpension*	-	-	-	Q4	2022	The law amending the *Korridorpension* shall enter into force, with a stepwise application commencing on 1 January 2026.
156	4.D.4 Climate action governance framework	Milestone	Citizens' Climate Council *(Klimarat*) and focal point on green budgeting	Public reporting on the establishment of a Citizens' Climate Council and of a focal point on green budgeting.	-	-	-	Q4	2021	A Citizens' Climate Council *(Klimarat*) is established as evidenced by public reporting on at least its inaugural meeting. A focal point on green budgeting to coordinate the implementation of green budgeting standards in Austria shall be established in the Ministry of Finance and publicly announced.
157	4.D.4 Climate action governance framework	Milestone	Entry into force of a law introducing a mandatory climate check for	Provision in the law indicating the entry into force of the amendment to	-	-	-	Q2	2022	An amendment to the Austrian Federal Budget Law (BHG 2013) shall introduce a mandatory addendum to the

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			new legislative proposals	the Austrian Federal budget law (BHG 2013), with an effective application of the relevant provisions commencing no later than 1 January 2026.						Austrian annual federal budget and a climate check for legislative proposals through a new binding impact dimension within the regulatory impact assessment.
158	4.D.5 Eco-social tax reform	Milestone	Launch of the second stage of the work of the task force	The task force on eco social tax reform is starting work on the second stage of eco-social tax reform	-	-	-	Q2	2021	The task force shall start its work on the second stage of the eco-social tax reform.
159	4.D.5 Eco-social tax reform	Milestone	Entry into force of the eco-social tax reform	Provision in the law indicating the entry into force of the eco-social tax reform.	-	-	-	Q1	2022	Entry into force of the eco-social tax reform, including a price for CO_2 emissions, which is expected to reduce annual CO_2 emissions by at least 2.6 million tonnes by 2030 (compared to 2019).
160	4.D.6 Green Finance (Agenda)	Milestone	Green Finance Agenda	Publication of the Green Finance Agenda	-	-	-	Q1	2022	The Green finance agenda shall be published. It shall include concrete reference to the planned actions, such as: facilitating the granting of

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										‘green loans’ and development of strategies and methods for a better risk management in the context of green finance (such as the systematic measurement and reduction of the exposure to climate and environmental risk).
161	4.D.6 Green Finance (Agenda)	Milestone	Use of quantitative and qualitative indicators to measure the achievement of implementation	Publication of indicator-based report on the implementation of the Green Finance Agenda	-	-	-	Q4	2022	The report shall present a methodology based on quantitative and qualitative indicators to guide the measurement of the success of green finance actions.
162	4.D.7 National Financial Education Strategy	Milestone	Strategy document	Publication of the strategy document including action plan	-	-	-	Q3	2021	The strategic document shall be completed. It shall set common goals and long-term visions that lead to an increase in financial education in Austria and on which stakeholders in the field of financial education may base their own programmes and measures. A framework for cooperation and coordination between public and non-public

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										financial education actors is also expected to be included. The document shall include an action plan to operationalise the strategy.
163	4.D.7 National Financial Education Strategy	Milestone	Finalisation of the Competence Framework for financial education	The Competence Framework for financial education is transmitted to the European Commission	-	-	-	Q4	2022	The competency framework shall focus on increased basic financial education in schools and for young people, increasing the population's capital market knowledge and raising awareness about the importance of future and old-age provision. Synergies are also expected with the Green Finance Agenda (such as 'Green Financial Literacy').
164	4.D.8 Start-up package	Milestone	Entry into force of the start-up package	Provision in the law indicating the entry into force of the start-up package	-	-	-	Q1	2022	Entry into force of a law introducing a new corporate form (working title: 'Austrian Limited'), which shall facilitate the early stages of start-ups. It shall particularly take the needs of start-ups and innovative SMEs into account. It shall include flexible allocation of

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										shares to investors and employees.
165	4.D.9 Strengthening equity capital	Milestone	Decree on the conversion of state guaranteed loans into equity	Publication of the decree	-	-	-	Q3	2021	The decree opening up the possibility to convert state guaranteed loans into equity shall be in force
166	4.D.9 Strengthening equity capital	Milestone	Entry into force of the company form for investments in shareholding (SICAV)	Provision in the law indicating the entry into force of the company form for investments in shareholdings (SICAV)	-	-	-	Q1	2022	An amendment of the Austrian company law shall enter into force to introduce the legal form of SICAV in order to facilitate equity investments in companies
167	4.D.10 Labour market: one-stop shop	Milestone	Conceptual development	The one-stop shop concept has been developed and transmitted to the European Commission	-	-	-	Q3	2021	The internal concept, to be developed with the involvement of the *Laender* and Social partners, for the establishment of the one-stop shop shall be available. It shall operationalise the introduction of the one-stop shop.
168	4.D.10 Labour market: one-stop shop	Milestone	Start of operations	The one-stop shop is operational	-	-	-	Q1	2022	The one-stop shop shall be operational and have started to offer services to the unemployed
169	4.D.11 Liberalisation of business regulations	Milestone	Entry into force of the occasional transport act	Provision in the law indicating the entry into force of	-	-	-	Q1	2021	The Occasional Transport Act, which shall abolish a binding tariff for occasional

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				the occasional transport act.						transport (taximeter obligation) shall enter into force.
170	4.D.11 Liberalisation of business regulations	Milestone	Exemption of recharging points for electric motor vehicles and photovoltaic systems in commercial installations from authorisation requirements.	Publication of the decree exempting recharging points for electric motor vehicles and photovoltaic systems in commercial installations from authorisation	-	-	-	Q1	2021	The decree making recharging points for electric motor vehicles and photovoltaic systems in commercial installations in principle exempt from authorisation shall enter into force.
171	4.D.11 Liberalisation of business regulations	Milestone	Entry into force of the Grace Period Act	Provision in the law indicating the entry into force of the Grace Period Act	-	-	-	Q1	2022	The law on the removal of barriers to business transfers (Grace Period Act) shall enter into force.

COMPONENT 5: REPOWEREU

The Austrian REPowerEU component addresses the challenges faced by Austria due to energy dependence on fossil fuels and the green transition. The four proposed measures contain two new reforms (on acceleration of permitting procedures for renewables and on promoting hydrogen as a technology key to climate neutrality), one new investment (photovoltaic systems with or without electricity storage) as well as a scale-up of one existing investment related to zero-emission commercial vehicles.

The reforms contribute in particular to increasing the share and accelerating the deployment of renewable energy, and to raising the production of renewable hydrogen and the uptake of hydrogen in hard-to-decarbonise sectors. The investments help to accelerate the expansion of renewable energy and to support zero-emission transport and its infrastructure.

The implementation of the envisaged measures is expected to reduce dependency on fossil fuels in line with the country-specific recommendation on energy (CSR 4 in 2022). Most of the new measures in the REPowerEU chapter have a cross-border effect by contributing to securing energy supply in the whole EU.

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).

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

Q. SUBCOMPONENT 5.A REFORMS

Reform: 5.A.1 Acceleration of permitting procedures for renewables

The objective of the measure is to streamline the permitting procedures for renewable energy projects by amending the national Environmental Impact Assessment Act ("EIA Act"). The amendment aims at introducing several procedural simplifications, such as facilitation of changes to the permit in case of technological development, reducing the length of permitting procedures on administrative and judicial level by setting concrete deadlines for objections at the beginning of the procedure, removing the suspensive effect of the appeal in case of insufficiently substantiated complaints and by an increased use of digitalisation.

The impact of the reform shall be evaluated in a report to the Austrian Parliament, presenting recommendations on how to further speed up the permitting procedures for renewables and figures quantifying the duration of environmental impact assessment (EIA) procedures.

The implementation of the reform shall be completed by 30 September 2024.

Reform: 5.A.2 Hydrogen as key technology to climate neutrality

The objective of this measure is to create a new policy and to coordinate initiatives on renewable hydrogen in Austria by way of a national Hydrogen Strategy.

The measure consists of the publication of a national Hydrogen Strategy, the establishment of the national hydrogen platform, the publication of the integrated national energy infrastructure plan and entry into force of the legislation on the requirements for the production of renewable hydrogen of non-biological origin.

R. SUBCOMPONENT 5.B INVESTMENTS

Investment: 5.B.1 Photovoltaic systems

The objective of this investment is to accelerate the expansion of renewable energy and contribute to reducing greenhouse gas emission.

The measure consists of an investment that supports the expansion of photovoltaic systems.

Investment: 5.B.2. Scaled-up measure: Funding zero-emission commercial vehicles

The objective of this investment is to scale up investment 1.B.4 Zero-emission utility vehicles under component 1, Sustainable Recovery.

The measure consists of funding for heavy-duty full electric or hydrogen commercial vehicles.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
172	5.A.1. Acceleration of permitting procedures for renewables	Milestone	Entry into force of the amended EIA Act	Provision in the law indicating the entry into force of the amended EIA Act	-	-	-	Q1	2023	The amendment to the Environmental Impact Assessment (EIA) Act shall enter into force.
173	5.A.1. Acceleration of permitting procedures for renewables	Milestone	9th EIA Report presented to Parliament	Transmission of the 9th EIA Report to Parliament	-	-	-	Q3	2024	The 9th EIA Report shall be transmitted to Parliament. It shall include figures on the duration of EIA procedures, as well as recommendations on the necessary actions to further speed up permitting of renewables in Austria.
174	5.A.2. Hydrogen as key technology to climate neutrality	Milestone	The Hydrogen Strategy is published and the national hydrogen platform is established	Publication of the Hydrogen Strategy and establishment of the national hydrogen platform.	-	-	-	Q2	2023	The Hydrogen Strategy shall be published. The national hydrogen platform shall be established. The platform shall include representatives from research, industry, the energy sector and civil society.
175	5.A.2. Hydrogen as key technology to climate neutrality	Milestone	Publication of the evaluation report	Online publication of the evaluation report on the implementation of the Hydrogen Strategy	-	-	-	Q1	2024	The first evaluation report on the implementation of the Hydrogen Strategy shall be published. It shall include the state of play and an assessment of the progress made on the objectives included in the Hydrogen Strategy.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
176	5.A.2. Hydrogen as key technology to climate neutrality	Milestone	Publication of the integrated national energy infrastructure plan and entry into force of the legislation on the requirements for the production of renewable hydrogen of non-biological origin	Publication of the integrated national energy infrastructure plan and provision in the legislation indicating the entry into force	-	-	-	Q1	2026	The integrated national energy infrastructure plan (NIP) shall be published and legislation on the requirements for the production of renewable hydrogen of non-biological origin shall enter into force.
177	5.B.1. Photovoltaic systems	Milestone	Publication of the guidelines	Online publication of the guidelines	-	-	-	Q4	2023	The guidelines of the subsidy scheme shall be published.
178	5.B.1. Photovoltaic systems	Target	Installation of photovoltaic systems	-	Number	0	17 500	Q4	2024	17 500 projects consisting in photovoltaic systems up to 20 kWp, with or without electricity storage systems up to 50 kWh, shall be installed.
179	5.B.1. Photovoltaic systems	Target	Installation of photovoltaic systems	-	Number	17 500	35 300	Q4	2025	35 300 projects consisting in photovoltaic systems up to 20 kWp, with or without electricity storage systems up to 50 kWh, shall be installed.
180	5.B.2. Funding zero-emission commercial vehicles	Milestone	Launch of the funding call	Launch of the funding call for projects for heavy-duty	-	-	-	Q1	2023	Funding call for projects for heavy-duty commercial vehicles (categories N2 and N3, tractor units and special

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				commercial vehicles						vehicles) "Emission-free commercial vehicles and infrastructure (ENIN)" shall be launched.
181	5.B.2. Funding zero-emission commercial vehicles	Target	Vehicles equipped with full electric or hydrogen technology	-	Number	0	167	Q4	2025	Vehicle registration certificates for at least 167 full electric or hydrogen vehicles of categories N2, N3, tractor units or special vehicles have been issued.

COMPONENT 6: AUDIT AND CONTROL

S. SUBCOMPONENT 6.A AUDIT AND CONTROL

S.1. Description of the reforms and investments

Reform: 6.A.1 Arrangements for the control framework of the Recovery and Resilience Plan

The objective of the measure is to improve the control framework of the Austrian Recovery and Resilience Plan. To ensure an effective implementation of proportionate measures for the protection of the financial interests of the Union (PFIU) according to the Article 22 of the RRF Regulation, Austria shall ensure that legally binding agreements shall be signed between the responsible bodies at federal level and the implementing bodies which are fully or partially responsible for the RRF implementation. Such agreements shall set out an obligation for these implementing bodies to (a) collect and ensure access to the data required by Article 22 (2) (d) (i) - (iii) of the RRF Regulation and (b) conduct appropriate controls of double funding between the RRF and other Union programmes and document these controls. Where the aforementioned obligations are already legal requirements no legally binding agreement shall be necessary.

The reform shall be completed by 31 December 2023.

S.2. Milestones, targets, indicators, and timetable for monitoring and implementation

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
182	Arrangements for the control framework of the Recovery and Resilience Plan	Milestone	Arrangements for the control framework of the Recovery and Resilience Plan	Signature of legally binding agreements	-	-	-	Q4	2023	Legally binding agreements shall be signed between the responsible bodies at federal level and the implementing bodies which are fully or partially responsible for the RRF implementation. Such agreements shall set out an obligation for these implementing bodies to (a) collect and ensure access to the data required by Article 22 (2) (d) (i) - (iii) of the RRF Regulation and (b) conduct appropriate controls of double funding between the RRF and other Union programmes and document these controls. Where the aforementioned obligations are already legal requirements no legally binding agreement shall be necessary.

2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan of Austria is EUR 4 073 468 950. The estimated total cost of the REPowerEU chapter is EUR 210 304 520.

SECTION 2: FINANCIAL SUPPORT

1. Financial contribution

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

First Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
21	1.B.5 Construction of new railways	M	Ongoing construction project
84	3.B.1 Education bonus	M	Entry into force of the Unemployment Insurance Act and the publication of the Funding Guidelines on the Ministries' website
87	3.B.2 Promoting re-skilling and up-skilling	M	Ensuring the preconditions for re-skilling and up-skilling
152	4.D.2 Increase in effective retirement age	M	Establishment of the legal basis for the abolishment of the early retirement pension without deduction, as well as for the introduction of the early starter bonus
17	1.B.4 Zero-emission utility vehicles	M	Launch of the support programme
49	2.B.1 Fair and equal access of pupils to basic digital competence	M	Entry into force of the School Digitalisation Act
62	2.D.1 Digitalisation of SMEs	M	Approval and publication of the relevant guidelines and contracts for KMU.DIGITAL 3.0
63	2.D.1 Digitalisation of SMEs	M	Approval and publication of the relevant guidelines and contracts for KMU.E-Commerce
169	4.D.11 Liberalisation of business regulations	M	Entry into force of the occasional transport act
170	4.D.11 Liberalisation of business regulations	M	Exemption of recharging points for electric motor vehicles and photovoltaic systems in commercial installations from authorisation requirements
52	2.B.2 Provision of digital end-user devices to schools	T	Digital devices for the first two year of secondary school
59	2.C.2 Digitalisation fund public administration	M	Entry into force of the Digitalisation Fund Act
65	2.D.2 Digital investments in enterprises	M	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP
68	2.D.3 Green investments in enterprises	M	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
92	3.C.2 Remedial education package	M	Finalisation of the remedial education package and start with the measures in the schools
158	4.D.5 Eco-social tax reform	M	Launch of the second stage of the work of the task force
119	4.B.2 Reform to further develop care provision	M	Pilot projects on community nurses as element of the Reform of care provision
11	1.B.2 Introduction of 1-2-3 climate ticket	M	Entry into force of law
41	1.D.2 Transforming the economy towards climate neutrality	M	Adoption of regulatory criteria and funding guidelines
50	2.B.1 Fair and equal access of pupils to basic digital competence	M	Entry into force of the Implementing regulation,
56	2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act	M	Entry into force of the law amending the Business Service Portal Act; upgrade of the relevant IT infrastructure
101	3.D.2 IPCEI Hydrogen	M	National selection of projects to support the development of hydrogen production, storage and applications
122	4.B.3 Climate-friendly town centres	M	Adoption of the funding guidelines for the four areas of intervention
131	4.B.4 Investment in the implementation of Community Nursing	M	Start of community nurses work
134	4.C.1 Development of a building culture programme	M	Fourth Building Culture report
167	4.D.10 Labour market: one-stop shop	M	Conceptual development
162	4.D.7 National Financial Education Strategy	M	Strategy document
165	4.D.9 Strengthening equity capital	M	Decree on the conversion of state guaranteed loans into equity
3	1.A.2 Exchange of oil and gas heating systems	T	Replacement of heating systems
12	1.B.2 Introduction of 1-2-3 climate ticket	M	Introduction of 1-2-3 climate ticket
24	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	M	Entry into force of the amended Waste Management Act
38	1.D.1 Renewables Expansion Law	M	Entry into force of the Renewables Expansion Law
44	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	M	Work programme of Platform Internet-infrastructure Austria (PIA 2030) to coordinate the interaction of all relevant stakeholders
53	2.B.2 Provision of digital end-user devices to schools	T	Digital devices for the first two year of secondary school
75	3.A.2 Quantum Austria — Promotion of Quantum Sciences	M	Call for expressions of interest (BMBWF); Identification of an executing agency
85	3.B.1 Education bonus	T	Education bonuses disbursed
93	3.C.2 Remedial education package	M	Support measures during the school year are completed. Provision of supplementary classes including during the holidays
97	3.D.1 IPCEI Microelectronics and connectivity	M	Climate-related eligibility criteria established in call documents

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
98	3.D.1 IPCEI Microelectronics and connectivity	M	National selection of projects to support the development of innovative microelectronics and connectivity technologies
107	4.A.2 Funding of primary health care projects	M	Adoption and publication of funding guidelines for primary health care projects
117	4.B.1 Soil protection strategy	M	Adoption of a road map for the Austrian soil protection strategy
137	4.C.3 Renovation of *Volkskundemuseum* Wien and Prater Ateliers	M	Feasibility studies for the *Volkskundemuseum* Wien and Prater Ateliers
143	4.C.5 Investment fund for climate-friendly cultural businesses	M	Entry into force of the funding guidelines establishing the investment fund
156	4.D.4 Climate action governance framework	M	Citizens' Climate Council *(Klimarat*) and focal point on green budgeting
Instalment Amount			**EUR 804 597 701**

Second Instalment (non-repayable support) :

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
1	1.A.1Decarbonisation of the building stock	M	Entry into force of Renewable Heating Law and the amended Environmental Subsidies Act
5	1.A.2 Exchange of oil and gas heating systems	T	Replacement of heating systems
6	1.A.3 Combating energy poverty	M	Determination of funding priorities
13	1.B.3 Zero-emission buses	M	Launch of the zero-emission buses support programme
27	1.C.2 Biodiversity fund	M	Entry into force of the legal framework for Biodiversity Fund
35	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	M	Launch of the repair bonus support programme
86	3.B.1 Education bonus	M	Education bonus measure evaluated
88	3.B.2 Promoting re-skilling and up-skilling	M	Implementation report
94	3.C.2 Remedial education package	M	Evaluation of the remedial education package
135	4.C.2 Develop a national digitalisation strategy for cultural heritage	M	Launch of the consultation process on a strategy for the digitisation of cultural heritage
153	4.D.2 Increase in effective retirement age	M	Introduction of 50% Aliquotierung of the first pension increase
159	4.D.5 Eco-social tax reform	M	Entry into force of the eco-social tax reform
160	4.D.6 Green Finance (Agenda)	M	Green Finance Agenda
164	4.D.8 Start-up package	M	Entry into force of the start-up package
166	4.D.9 Strengthening equity capital	M	Entry into force of the company form for investments in shareholdings (SICAV)
168	4.D.10 Labour market: one-stop shop	M	Start of operations
171	4.D.11 Liberalisation of business regulations	M	Entry into force of the Grace Period Act
60	2.C.2 Digitalisation fund public administration	M	Projects selected
78	3.A.3 Austrian Institute of Precision Medicine	M	Ministerial planning approval (BMBWF & BMF)
144	4.C.5 Investment fund for climate-friendly cultural businesses	M	First call for expressions of interest
154	4.D.3 Reducing old-age poverty by incentivising people to work longer	M	Entry into force of the law introducing an increase in the pension deferral bonus
157	4.D.4 Climate action governance framework	M	Entry into force of a law introducing a mandatory climate check for new legislative proposals
32	1.C.4 Retrofitting of existing and construction of new sorting facilities	T	Permit applications for construction or retrofitting
46	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	M	Calls for tenders to enable Gigabit capable access networks completed
146	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review on the analysis of the climate and energy policy support and incentive landscape

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
2	1.A.1 Decarbonisation of the building stock	M	Training for energy consultants
57	2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act	M	Linking registries to the Register and Systems Network (RSV), preparation of Single Digital Gateway (SDG), start of the Information Obligation Database (IVDB) by Ministries
81	3.A.4 (Digital) Research Infrastructures	M	Award decisions for grants to universities investing in digital research infrastructure
104	4.A.1 Enhancing primary health care	M	Platform on primary health care and related measures
114	4.A.4 National roll-out of early childhood interventions (*Frühe Hilfen*) for socially disadvantaged pregnant women, their young children and families	M	Identification and entrustment of the implementation bodies
118	4.B.1 Soil protection strategy	M	Adoption of the Austrian quantitative soil protection strategy
120	4.B.2 Reform to further develop care provision	M	Principles for the implementation of long-term care target based governance ('*Zielsteuerung Pflege*') are established
132	4.B.4 Investment in the implementation of Community Nursing	M	Interim evaluation
155	4.D.3 Reducing old-age poverty by incentivising people to work longer	M	Entry into force of the law amending the *Korridorpension*
161	4.D.6 Green Finance (Agenda)	M	Use of quantitative and qualitative indicators to measure the achievement of implementation
163	4.D.7 National Financial Education Strategy	M	Finalisation of the Competence Framework for financial education
182	6.A.1 Arrangements for the control framework of the Recovery and Resilience Plan	M	Arrangements for the control framework of the Recovery and Resilience Plan
67	2.D.2 Digital investments in enterprises	T	Digitalisation investments in at least 7 000 companies under the RRP
89	3.B.2 Promoting re-skilling and up-skilling	T	People benefitting from re-skilling and up-skilling.
Instalment Amount			**EUR 1 051 832 796**

Third Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
25	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	M	Entry into force of the implementing regulation

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
28	1.C.2 Biodiversity fund	M	Completion of the call for projects to restore priority degraded ecosystems and protect endangered species and habitats
136	4.C.2 Develop a national digitalisation strategy for cultural heritage	M	Publication by the Ministry for Culture (BMKOES) of the strategy for the digitalisation of cultural heritage
140	4.C.4 Digitalisation wave cultural heritage	M	*Kulturpool Neu*' — web-based data aggregation platform from different cultural heritage institutions
111	4.A.3 Development of the electronic 'parent-child pass' platform	M	Entry into force of the law defining the framework for the electronic 'parent-child pass'
147	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Identifying synergies with the funding landscape of the *Länder'*
9	1.B.1 Mobility Masterplan 2030	M	Implementation of the Mobility Masterplan has started
115	4.A.4 National roll-out of early childhood interventions (*Frühe Hilfen*) for socially disadvantaged pregnant women, their young children and families	T	National roll-out of early childhood interventions
151	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Further advancement of digitalisation in public administration'
22	1.B.5 Construction of new railways	M	Contracts awarded
45	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	M	Implementation of the measures developed by the Platform to reduce red tape and simplify procedures for broadband deployment
58	2.C.1 Proposed legislation for Once Only: Amendment of the Enterprise Service Portal Act	M	Establishing the Once Only technical system connection
61	2.C.2 Digitalisation fund public administration	M	Final reports on the funded projects
64	2.D.1 Digitalisation of SMEs	T	Completion of SME digitalisation projects
69	2.D.3 Green investments in enterprises	T	Investments in e-mobility
79	3.A.3 Austrian Institute of Precision Medicine	M	Start of construction of the Institute of Precision Medicine
90a	3.C.1 Increased access to education	M	Entry into force of the amended School Education Act
105	4.A.1 Enhancing primary health care	T	Promotional events in the context of the platform/incubator programme
108	4.A.2 Funding of primary health care projects	T	Funding of primary health care projects
112	4.A.3 Development of the electronic 'parent-child pass' platform	M	Award of the electronic 'parent-child pass' platform programming contract
123	4.B.3 Climate-friendly town centres	T	Thermal refurbishment projects completed
127	4.B.3 Climate-friendly town centres	T	Projects for the connection to high-efficiency district heating completed
129	4.B.3 Climate-friendly town centres	T	Brownfield land projects completed
47	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	M	Signature of contracts
172	5.A.1 Acceleration of permitting procedures for renewables	M	Entry into force of the amended EIA Act

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
174	5.A.2. Hydrogen as key technology to climate neutrality	M	The national hydrogen strategy is published and the national hydrogen platform is established
177	5.B.1. Photovoltaic systems	M	Publication of the guidelines
180	5.B.2. Funding zero-emission commercial vehicles	M	Launch of the funding call
Instalment Amount			**EUR 798 173 595**

Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
7	1.A.3 Combating energy poverty	T	Thermal renovation projects approved
30	1.C.3 Investments in reverse vending systems, washing and refilling facilities, and packaging equipment	T	Take-back systems
36	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	T	Repaired or renewed electrical or electronic equipment
39	1.D.1 Renewables Expansion Law	T	Additional renewable electricity generation capacity
121	4.B.2 Reform to further develop care provision	M	Start implementing the core elements of the reform of long-term care provision
99	3.D.1 IPCEI Microelectronics and connectivity	T	At least 66% of approved projects started
102	3.D.2 IPCEI Hydrogen	T	At least 66% of approved projects started
116	4.A.4 National roll-out of early childhood interventions (*Frühe Hilfen*) for socially disadvantaged pregnant women, their young children and families	T	'National roll-out of early childhood interventions
14	1.B.3 Zero-emission buses	M	Last call completed
18	1.B.4 Zero-emission utility vehicles	M	Last call completed
42	1.D.2 Transforming the economy towards climate neutrality	T	Roll-out of decarbonisation projects
73	3.A.1 RTI-Strategy 2030	T	Finalisation of performance and financing agreements
76	3.A.2 Quantum Austria — Promotion of Quantum Sciences	M	Interim report
90b	3.C.1 Increased access to education	M	Entry into force of the legislation on the implementation of additional modules of the national standardised assessments
133	4.B.4 Investment in the implementation of Community Nursing	T	150 community nurses active at national level
141	4.C.4 Digitalisation wave culture heritage	T	Cultural and art objects digitalisation programme
148	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Implementation of the EU taxonomy at national level'
173	5.A.1 Acceleration of permitting procedures for renewables	M	9th EIA Report presented to Parliament

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
175	5.A.2 Hydrogen as key technology to climate neutrality	M	Publication of the evaluation report
178	5.B.1 Photovoltaic systems	T	Installation of photovoltaic systems
Instalment Amount			**EUR 587 622 536**

Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
70a	2.D.3 Green investments in enterprises	T	Investment in greening (Ökologisierung)
54	2.B.2 Provision of digital end-user devices to schools	T	Digital devices delivered to schools
149	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Public-sector shareholdings'
10	1.B.1 Mobility Masterplan 2030	M	Reduction of CO_2 emissions in the domestic transport sector
145	4.C.5 Investment fund for climate-friendly cultural businesses	M	Commitment of financial volume of the investment fund
74	3.A.1 RTI-Strategy 2030	M	Publication of the RTI Pact 2027-2029
91a	3.C.1 Increased access to education	M	Entry into force of the legislation on establishing criteria for the specification of the socio-economic background of pupils
95	3.C.3 Expansion of elementary education	M	Rates of childcare for children under three years of age
96	3.C.3 Expansion of elementary education	M	Rates of early childhood education for children aged three, four and five years of age compatible with full-time employment of parents
110	4.A.2 Funding of primary health care projects	T	Funding of primary health care projects
138	4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers	M	Renovation of the Prater Ateliers
19	1.B.4 Zero-emission utility vehicles	T	Vehicles equipped with full electric or hydrogen technologies
37	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	T	Repaired or renewed electrical or electronic devices
83	3.A.4 (Digital) Research Infrastructures	M	Support disbursed to recipients
142	4.C.4 Digitalisation wave cultural heritage	T	Cultural and art objects digitalisation programme
179	5.B.1. Photovoltaic systems	T	Installation of photovoltaic systems
181	5.B.2. Funding zero-emission commercial vehicles	T	Vehicles equipped with full electric or hydrogen technologies
Instalment Amount			**EUR 370 449 901**

Sixth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
31	1.C.3 Investments in reverse vending systems, washing and refilling facilities, and packaging equipment	T	Projects for washing, refilling or packaging facilities or the acquisition of reusable beverage containers
33	1.C.4 Retrofitting of existing and construction of new sorting facilities	T	New or retrofitted sorting facilities
77	3.A.2 Quantum Austria — Promotion of Quantum Sciences	M	Signature of performance agreements with universities
150	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Sustainability of Public Procurement'
176	5.A.2. Hydrogen as key technology to climate neutrality	M	Publication of the integrated national energy infrastructure plan and entry into force of the legislation on the requirements for the production of renewable hydrogen of non-biological origin
8	1.A.3 Combating energy poverty	T	Submission of notification of completion
15	1.B.3 Zero-emission buses	T	Buses equipped with full electric or hydrogen technologies
23	1.B.5 Construction of new railways	M	Confirmation of works
29	1.C.2 Biodiversity fund	T	Biodiversity projects
40	1.D.1 Renewables Expansion Law	T	Electrolyser capacity installed
43	1.D.2 Transforming the economy towards climate neutrality	T	Issuing of greenhouse gas emission reduction reports for decarbonisation projects
80	3.A.3 Austrian Institute of Precision Medicine	M	Preliminary acceptance of the building
113	4.A.3 Development of the electronic 'parent-child pass' platform	T	Applications available in test environment
130	4.B.3 Climate-friendly town centres	T	Brownfield land projects
139	4.C.3 Renovation Volkskundemuseum Wien and Prater Ateliers	M	Renovation of the Volkskundemuseum
48	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	T	Projects providing broadband access
103b	3.D.2 IPCEI Hydrogen	T	Projects entered the first-industrial-deployment-phase
100	3.D.1 IPCEI Microelectronics and connectivity	T	EUR 125 000 000 allocated and payment letters regarding payments of at least EUR 100 000 000 sent
Instalment Amount			**EUR 348 481 021**

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 Austria shall take place in accordance with the following arrangements:

The Ministry of Finance shall ensure the overall coordination of the implementation and the monitoring and control system. The division of tasks and the relationships between the monitoring and the audit and control systems are described in a comprehensive way in the plan. While the implementation and the monitoring and control tasks for the measures are delegated to the individual Ministries, it is evident that the Ministry of Finance shall take full responsibility to ensure that all the requirements related to the implementation and the monitoring and control system are fulfilled.

The coordinating function of the Ministry of Finance is based on established national mechanisms and regulations. The relevant national legal provisions and national mechanism for monitoring and control shall be applied, including the corresponding reporting obligations. The disbursement of funding for measures included in the plan to the final recipients shall be carried out in compliance with the legal basis for the general funding guidelines (*Förderrichtlinien*), where applicable[3].

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

The Ministry of Finance shall be responsible for the overall coordination and monitoring of the plan and its implementation. It may rely on implementing Ministries to verify the correct implementation of the measures in their areas of responsibility. The implementing Ministries have dedicated departments for the internal control. The Ministry of Finance shall act as a central coordinating body for monitoring progress on milestones and targets, for monitoring and, where appropriate, implementing control and audit activities, and for providing reporting and requests for payments. It shall coordinate the reporting of milestones and targets, relevant indicators and qualitative financial information and other data, such as on final recipients. The different Ministries, or where relevant their subordinate implementing bodies, shall encode relevant data and report the required data to the Ministry of Finance.

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

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, Austria shall submit to the Commission a duly justified request for payment of the financial contribution. Austria 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.

[3] In accordance with respective national guidelines for funding and on the basis of individual funding decisions (administrative acts) in favour of the final recipients.