07 May 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fourth payment request submitted by Austria on 24 March 2026, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 24 March 2026, Austria submitted a request for payment for the fifth instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Austria provided due justification of the satisfactory fulfilment of the 17 milestones and targets of the fifth instalment of the non-repayable support, as set out in Section 2.3 of the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Austria[1].

For seven targets covering a large number of beneficiaries, in addition to the summary documents and official listings provided by Austria, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60 which corresponds to a confidence level of 95% or above in all cases.

In its payment request, Austria has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Austria, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 17 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Austria's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, the expansion of elementary education, setting criteria for establishing the socio-economic background of pupils, Mobility Master Plan 2030, Research and Technology and Innovation (RTI) Strategy 2030 and spending reviews focusing on green and digital transitions. The milestones and targets also confirm progress towards the completion of investment projects related to transport, digitalisation and health care.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

[1] ST 10159/21 INIT, ST 10159/21 ADD 1 and ST 10159/21 COR 1, amended by ST 14472/23, ST 14472/23 ADD 1, ST 10502/25 INIT and ST 10502/25 ADD 1, and 15728/25 ADD1 COR 1

Contents

Number and name of the Milestone: 10 Reduction of CO_2 emissions in the domestic transport sector

Related Measure: C1.1B1 Mobility Masterplan 2030

Qualitative Indicator: Carbon dioxide emissions in the domestic transport sector

Time: Q3 2025

1. Context:

The objective of this measure is to reduce CO_2-emissions in the transport sector. The measure consists of the publication of strategic documents under the Mobility Masterplan and a reduction in carbon dioxide emissions in the domestic transport sector.

Milestone 10 concerns the reduction of carbon dioxide emissions in the domestic transport sector and that they shall not exceed 20 million tonnes of CO_2eq in 2023 based on data from the European Environment Agency.

Milestone 10 is the second and last milestone of the reform, and it follows the completion of milestone 9, related to the start of Mobility Masterplan's implementation.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the target requirements (including all its constitutive elements) have been satisfactorily fulfilled
2	Extract from the European Environment Agency (hereinafter referred to as "EEA") Greenhouse Gases Data	This extract provides an aggregated overview of Austria's greenhouse gas emissions expressed in CO_2 equivalents, as reported within the EEA monitoring framework. The dataset was generated using the following filters: tab "sectors", geographic entry "Austria", gas category "All greenhouse gases (CO_2 equivalent)", and indicator "Emissions" Available online at: https://www.eea.europa.eu/en/analysis/maps-and-charts/greenhouse-gases-viewer-data-viewers https://www.eea.europa.eu/en/analysis/maps-and-charts/greenhouse-gases-viewer-data-viewers

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the milestone.

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. Furthermore, in line with the measure description, **"the reform consists of […] a reduction in carbon dioxide emissions in the domestic transport sector**

As per the extract from the EEA Greenhouse Gases Data, the carbon dioxide emissions in the domestic transport sector of Austria reached a value of 20,063.88 kilotonnes of CO2eq in 2023 (evidence 2). Whilst this constitutes a minimal numerical deviation of 0.3% from the requirement of the Council Implementing Decision (of 20,000 kilotonnes of CO2eq), the overall objective of this milestone is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the milestone 10 is satisfactorily fulfilled. This value constitutes a decrease from 2021, when this value stood at 22,252.36 kilotonnes of CO2eq, based on EEA's Greenhouse Gases Data Viewer (evidence 2). Therefore, a decrease has been achieved. The EEA Greenhouse Gases Data Viewer shows the greenhouse gas emissions reported by EU Member States under the EU Governance Regulation. It presents under the section "Sectoral shares in Austria in 2023" the respective absolute emission values by sector, expressed in kilotonnes of CO_2 equivalent (kt CO2eq). The extract contains a clear indication that the data covers Austria and its domestic transport sector.

The Commission services verified that the amounts stated in the extract correspond to the carbon dioxide emissions in the domestic transport sector of Austria listed on the website of the EEA on 23 April 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 19 Vehicles equipped with full electric or hydrogen technology

Related Measure: C1.1B4 Zero-emission utility vehicles

Quantitative Indicator: Number

Baseline: 0

Target: 2 767

Time: Q4 2025

1. Context:

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.

Target 19 concerns registration certificates for at least 2 767 full electric or hydrogen N1 utility vehicles.

Target 19 is the third and last target of the investment, and it follows the completion of milestone 17 and milestone 18, related to the launch of the support programme and the completion of the last call for expression of interest.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all its constitutive elements) was satisfactorily fulfilled.
2	ENIN evidence list of vehicles	Global list of vehicles, with information on each supported vehicle unit, including the vehicle identification number, the vehicle category, the powertrain type, relevant funding call and project reference number related to the support scheme *Emissionsfreie Nutzfahrzeuge (N1) und Infrastruktur* (hereinafter referred to as “ENIN”)
3	ENIN - first call, - third call, - sixth call, - ninth call	Copies of website of the implementing Austrian Research Promotion Agency (hereinafter referred to as “FFG”), with funding guidelines and eligibility criteria related to the first, third, sixth and ninth call for expression of interest
4	eTruck fleet 2018 – 2025	Data overview published by Austria's central platform for zero-emission mobility (hereinafter referred to as “eMOVE”), illustrating relative growth of N1 category commercial utility vehicle stock in 2018 – 2025 https://emove-austria.gv.at/etruck/
5	60 vehicle registration certificates	Vehicle registration certificates, each indicating vehicle identification number, vehicle category, type of powertrain, date of issuance

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the target.

Vehicle registration certificates for at least 2 767 full electric or hydrogen N1 utility vehicles have been issued.

A list of 3 215 full electric or hydrogen N1 utility vehicles has been provided by the Austrian authorities (evidence 2), overachieving the target by 448 vehicle units. Following the selection of a random sample of 60 units, Austria submitted vehicle registration certificates for each of the 60 sampled vehicles (evidence 5). The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met: for each sampled unit, the registration certificate shows a unique vehicle identification number, that the vehicle is of N1 utility category, uses full electric or hydrogen powertrain technology and was registered after the launch of the first call, namely after 10 February 2021 (evidence 3).

Furthermore, in line with the description of the measure, the investment consists of **increasing the share of zero-emission commercial vehicles**.

The Austrian authorities provided a copy of data (evidence 4) published on the website of Austria's central platform for zero-emission mobility (eMOVE). This website was checked by Commission services on 25 March 2026 to verify the increase in the share of zero-emission commercial vehicles. This check was completed successfully, confirming a sustained growth of zero-emission N1 category utility vehicle stock in Austria in the period 2018 to 2025.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 37 Repaired or renewed electrical or electronic devices

Related Measure: C1.1C5 Promotion of the repairing of electrical and electronic equipment (repair bonus)

Quantitative Indicator: Number

Baseline: 200 000

Target: 400 000

Time: Q4 2025

1. Context:

The objective of the investment is to raise the number of refurbished and repaired electrical and electronic equipment which otherwise would be replaced with new articles, by creating a support programme to incentivise the repair of electrical and electronic equipment.

Target 37 requires an additional minimum 200 000 repaired or renewed electrical devices supported by the scheme to reach the minimum of and cumulatively 400 000 repaired or renewed devices.

Target 37 is the third and last target or milestone of the investment, and it follows the completion of milestone 35 and target 36, related to the launch of the repair bonus programme and the repair or renewal of an initial minimum of 200 000 devices.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	Summary document duly justifying how the target (including all its constitutive elements) was satisfactorily fulfilled.
2	Funding guidelines	Guidelines (“*REPARATURBONUS - Informationsblatt zur Förderungsaktion für Privatpersonen*”) which are the legal basis for the funding programme, issued in September 2024 by the Federal Ministry of Climate Protection, Environment, Energy, Mobility, Innovation and Technology
3	List of eligible devices	List of devices that are eligible to be covered by the repair bonus scheme (September 2024)
4	Global list of repair vouchers	List containing 250 000 repairs. The list provides: • Identifier of final recipient (unique number) • Identification number of voucher • Type of device
5	60 invoices of repairs	Invoice of the repair indicating the type of device repaired (or renewed) as well as the service provided
6	60 repair vouchers	Voucher generated by the final recipient (private individual) indicating the name of the

		recipient, the number of the voucher as well as the expiration date of the voucher.
7	Summary of funding request	Summary of the funding request stating the number of the repair voucher, the date of the invoice, the type of service provided, type of device as well as the funding amount. (This document was automatically generated through the system when the final recipient submits the invoice for refunding request.)

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the target.

At least 400 000 electrical or electronic devices have been repaired or renewed.

A list of 250 000 repaired or renewed electronic or electrical devices has been submitted by the Austrian authorities (evidence 4). Taken together with the 250 000 units submitted under T36, a total of 500 000 electronic or electrical devices have been repaired or renewed, i.e. exceeding the cumulative target of 400 000. Austria also submitted the funding guidelines dated September 2024 (evidence 2) as well as the list of eligible devices (evidence 3).

Following the selection of a random sample of 60 units, Austria submitted 60 invoices of repairs (evidence 5) indicating the type of device repaired (or renewed) as well as the service provided, the corresponding 60 repair vouchers (evidence 6) and summary of funding (evidence 7) demonstrating the repair or renewal of 60 devices.

The sample contained one unit (item nr.: 137018 & voucher number: RBC4364158) for which the voucher had already expired on the date of the invoice. This unit can therefore not be counted as valid and has failed the sampling check.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met for 59 units, whereas one unit has failed the sampling check. A statistical analysis was carried out taking into account the overachievement of the target of 250 000 for a required 200 000. Based on this, there is statistical assurance that the target has been met and – despite the failure of one unit – all the constitutive elements have been satisfactorily fulfilled.

4. Commission Preliminary Assessment: satisfactorily fulfilled

Number and name of the Target: 54 Digital devices delivered to schools

Related Measure: C2.2B2 Provision of digital end-user devices to schools

Quantitative Indicator: Number of digital devices delivered to schools

Baseline: 160 000

Target: 400 000

Time: Q2 2025

1. Context:

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.

Target 54 consists of certificates of delivery signed by schools for 240 000 digital devices (laptops or tablets).

Target 54 is the third and last target or milestone of the investment, and it follows the completion of milestone 52 related to the award decision on tender regarding digital end devices and target 53, related to the delivery of the devices for the 5th and 6th grade.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	Summary document duly justifying how the target (including all its constitutive elements) was satisfactorily fulfilled.
2	List of digital devices delivered to schools *“Liste Endgeräte”*	Excel spreadsheet containing 240 000 serial numbers of digital devices and the identification number of the school that each digital device was delivered to.
3	List of schools *“Liste der Schulen“*	Excel spreadsheet containing a list of 1663 schools. The list provides for each school: • School identification number • Name of the school • Type of school • Address of the school • Region in which the school is located
4	Certificates of delivery	60 copies of certificates of delivery of

	"Lieferschein"	digital devices signed by schools, selected under sampling. Each certificate of delivery of the digital device contains the serial number of the respective device, is signed by a school and contains information allowing for identification whether the device is a tablet or a laptop.
5	Lenovo support website https://pcsupport.lenovo.com/at/de	The official Lenovo support website, allowing for checking the exact device associated with a serial number.
6	OEAD Digitales Lernen website https://digitaleslernen.oead.at/de/fuer-schulen/die-geraete/geraetemodelle	Website of the Austrian Agency for Education and Internationalisation, listing the types of devices supplied each school year under the Digital Learning programme.
7	Confirmation from the supplier	Confirmation from the supplier regarding the type of delivered devices.

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the target.

Certificates of delivery signed by schools for 240 000 digital devices (laptops or tablets)

A list of 240 000 digital devices, which were delivered to schools, has been submitted by the Austrian authorities (evidence 2). The list contains the serial number of each digital device and indicates the school that each device was delivered to by reference to the unique school identification number. Austria also submitted a list of schools (evidence 3), allowing to confirm whether the school stated on the delivery note is the same as the one indicated in the list of digital devices.

Following the selection of a random sample of 60 units, Austria submitted certificates of delivery for 60 digital devices signed by schools (evidence 4), a confirmation from the supplier, confirming the type of six delivered devices (evidence 7) and a link to the *OEAD Digitales Lernen* website (evidence 6). The certificates of delivery, together with the confirmation from the supplier and the websites, allow to check whether the certificates of delivery have been signed by schools and whether the delivered devices are digital devices (laptops or tablets).

The Commission services verified that there is a certificate of delivery signed by the relevant school for each of the 60 digital devices, identified by their serial numbers (evidence 4). Based on the information on the certificates of delivery, the Commission services verified that the device in question is a laptop or a tablet.

On six certificates of delivery, the article description did not allow for an immediate determination as to whether the device was a laptop or a tablet. For these devices, the Austrian authorities provided a confirmation from the supplier, clarifying the type of the delivered devices (evidence 7). Additionally, Austria provided a link to the website of the Austrian Agency for Education and Internationalisation (evidence 6), on which, for each school year, the devices supplied under the programme *Digitales Lernen* ('Digital Learning') are listed. The Lenovo support website (evidence 6) allows for identifying each of the six devices and their device type by their serial numbers. The

Commission services accessed the link on 20 March 2026 to verify that the serial numbers correspond to laptops (Lenovo ThinkBook 14 G2 ITL Laptop and Lenovo V14 G3 IAP Laptop). This check was completed successfully, confirming that the six digital devices in question are laptops.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 70a Investments in greening (Ökologisierung)

Related Measure: C2.2D3 Green investments in enterprises

Quantitative Indicator: Number of projects supported

Baseline: 0

Target: 13 500

Time: Q1 2025

1. Context:

The investment aims to encourage companies' investments into ecological transformation and to direct them towards forward-looking priority areas. It consists of a 14% investment premium granted to companies for investments in the priority areas of green transition, such as thermal renovations, energy saving measures, photovoltaic and electricity storage systems, zero-emission vehicles and charging stations as well as wind energy.

Target 70a requires that grant disbursement notifications have been issued 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.

Target 70a is the third and last milestone or target of the investment, and it follows the completion of milestone 68 on the issuance of the funding guideline for the investment premium and target 69, related to investment support for at least 20 000 zero-emission vehicles.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all its constitutive elements) has been satisfactorily fulfilled.
2	List of the 13,735 investments in greening	The list includes the unique project ID, company name, project category and grant amount.
3	Documents regarding 60 investments in greening: a. the notification of grant disbursement issued by the implementing agency AWS (*Austria Wirtschaftsservice*) b. Excerpt from the Austrian company register (*Unternehmensregister*)	In the context of sampling, documents concerning 60 randomly selected investments in greening were provided by Austria. In total, 120 documents were provided.
4	Documents regarding 26 investments in wind energy, namely the notification of grant disbursement issued by the implementing agency AWS (*Austria Wirtschaftsservice*)	In addition to the randomly selected investments in greening, Austria provided documents concerning the 26 investments in wind energy.

5	Investment Premium Act *(Investitionsprämiengesetz)*	The Investment Premium Act was published in the Official Gazette BGBl. I, No. 88/2020 on 24 July 2020. The Act is available here: https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2020_I_88/BGBLA_2020_I_88.html

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the target.

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.

Based on the Investment Premium Act (BGBl. I Nr. 88/2020) the implementing agency, Austrian Economic Service (*Austria Wirtschaftsservice GmbH*, hereinafter referred to as "AWS"), has issued notifications of the disbursement of grants for 13 735 investment projects in the category of greening (*Ökologisierung*). All investment projects are shown in the project list (evidence 2), which includes a unique project identifier, the grant recipient, the investment category and the grant amount. The list (evidence 2) includes 12 377 investments in solar energy or energy storage, 1 332 in energy efficiency and 26 investments in wind energy.

Following the selection of a random sample of 60 investment projects, for each selected investment project, Austria submitted: (i) a copy of the notification of the disbursement of grants (evidence 3a) and (ii) an excerpt from the company register showing that the grant recipient is an enterprise (evidence 3b).

The evidence provided for a sample of 60 investment projects confirmed that the requirements of the target have been met:

The Commission services verified that for each sampled investment project, (i) a notification of the disbursement of grants was issued by the AWS to the grant recipient and (ii) an excerpt from the company register shows that the grant recipient is an enterprise and (iii) the type of investment (solar energy or energy storage, energy efficiency or wind energy), as stated on the notification of grant disbursement corresponds to the information provided in the list of investment projects (evidence 2). The sample included 52 investments in solar energy or energy storage and 8 investments in energy efficiency. To provide additional assurance, Austria provided all 26 notifications of grant disbursements for investments in wind energy separately (evidence 4).

Furthermore, in line with the measure description, **the investment consists of a 14 % investment premium granted to companies for investments in the priority areas of greening (Ökologisierung).**

The evidence provided for a sample of 60 investment projects confirmed that the requirements of the measure description have been met:

The Commission services verified that for each sampled investment project, the grant notifications (evidence 3a) show that firms received an investment premium of 14% for investments in the priority areas of greening (Ökologisierung). All grant notifications contain a list of the investment items for which the company received grants based on the Investment Premium Act (BGBl. I Nr. 88/2020). If these investments fall under the category of greening (Ökologisierung), as laid out in the Investment Premium Act, then the grant notification states the category "Ökologisierung" and the subsidy amount for this item as 14% of the investment costs.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 74 Publication of the RTI Pact 2027-2029

Related Measure: C3.3A1 Research, Innovation and Technology Strategy 2030 (RTI Strategy 2030)

Qualitative Indicator: Publication of the RTI Pact 2027-2029

Time: Q4 2025

1. Context:

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.

Milestone 74 concerns the 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.

Milestone 74 is the second and last milestone of the reform, and it follows the completion of target 73, related to the finalisation of performance and financing agreements.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the target requirements (including all its constitutive elements) have been satisfactorily fulfilled
2	RTI Pact 2027-2029	The Austrian Research and Technology and Innovation (RTI) Pact covering the period from 2027 to 2029 in a PDF format Available online at: https://www.bundeskanzleramt.gv.at/dam/jcr:8f1b2d94-6d64-4b13-adc9-2474a9595fea/42_14_beilage.pdf and listed as an appendix here: https://www.bundeskanzleramt.gv.at/medien/ministerraete/ministerraete-seit-maerz-2025/42-mr-24-feb.html https://www.bundeskanzleramt.gv.at/medien/ministerraete/ministerraete-seit-maerz-2025/42-mr-24-feb.html

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the milestone.

Publication of the RTI Pact 2027-2029 by the Federal Government. Furthermore, in line with the measure description, **the reform consists of […] the publication of the RTI Pact 2027-2029.**

The Federal Government adopted the RTI Pact 2027-2029 with the Council of Ministers' decision Nr. 42/14, which is published as an appendix to the minutes of the Council of Ministers meeting on 24 February 2026 (Evidence 2). The document is available online under the link mentioned in the evidence section. The Commission services accessed the link provided by the authorities on 23 March 2026 to verify that the RTI Pact 2027-2029 was published online. This check was completed successfully, confirming that the pact is publicly available. The Commission services also verified that the RTI PDF uploaded on FENIX corresponds to the document available online on 23 March 2026.

…setting out the financing of research and research and innovation priorities for a period of three years.

The RTI Pact 2027-2029 outlines the financing of research for a period of three years for the responsible ministries (Evidence 2, p. 29). The Pact also operationalises the targets and fields of activity of the RTI Strategy 2030 and defines strategic research and innovation priorities. On pages 5 - 9 and within the chapter "*Strategische Rahmenbedingungen und Schwerpunkte zur Zielerreichung 2027-2029*" the research and innovation priorities for a period of three years are outlined. Furthermore, these priorities are incorporated into specific fields of activity on pages 8-25.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 83 Support disbursed to recipients

Related Measure: C3.3A4 (Digital) Research Infrastructures

Qualitative Indicator: Support disbursed

Time: Q4 2025

1. Context:

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.

Milestone 83 concerns the disbursement of at least EUR 30 million to universities.

Milestone 83 is the second milestone of the investment, and it follows the completion of milestone 81, related to the award decisions communicated to universities regarding their digital infrastructure projects.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target requirements (including all its constitutive elements) have been satisfactorily fulfilled
2	Table listing payments of a total of EUR 30 million to universities, exported from the federal budget and accounting system	Table listing the individual payments to universities by the Federal Ministry of Education, Science and Research, exported from the SAP-based federal budget and accounting system on 4 September 2025
3	Two electronic files (‘*Elektronischer Akt*’ or ELAK), 2023-0.561.400 (BMBWF/Globalbudget) and 2024-0.244.818 (BMBWF/Globalbudget), containing letters informing universities regarding payments	Two electronic files (ELAK) containing letters from the Federal Ministry of Education, Science and Research informing universities regarding payments for a total of EUR 30 million

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the milestone.

At least EUR 30 million disbursed to universities. Furthermore, in line with description of the measure, **the investment consists of funding of (digital) research infrastructure projects for the Austrian universities.**

The table, exported from the SAP-based federal budget and accounting system on 4 September 2025, shows 37 payments made to 19 universities, totalling EUR 30 million (evidence 2). For each payment, the table contains, *inter alia*, the name of the university, the file number and the payment amount, which allows to match the payments with the respective payment letters (evidence 3) which also contain the above-mentioned information, as well as refer to the funded projects. This confirms that the payments were made in the context of funding (digital) research infrastructure projects. The payments were made in two tranches – in October 2023 and in October 2024, following the submission and clearance of the first and second project reports, respectively (evidence 3, page 6).

On 27 March 2026, the Commission services conducted an on-the-spot check in order to verify the alignment of the payments records submitted by the Austrian authorities (evidence 2) with the payment records contained in the SAP-based federal budget and accounting system. This check was completed successfully, confirming that both sets of records contained the same fields/information and that the sum of all recorded payments to universities under the scheme for digital research infrastructures amounted to EUR 30 million, in line with the milestone requirements.

Two electronic files (ELAK) contain letters from the Federal Ministry of Education, Science and Research informing universities of the payments for the digital research infrastructure projects (evidence 3). These letters were sent to universities as part of the official implementation process for the funding scheme. Each letter lists the relevant digital research infrastructure projects of the universities and the payment amounts. The Commission services verified that the payment amounts stated in the individual letters correspond to (and in one case exceed) the payment amounts listed in the table exported from the budget and accounting system (evidence 2) and equate to at least EUR 30 million in total.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Milestone: 91a Entry into force of the legislation on establishing criteria for the specification of the socio-economic background of pupils

Related Measure: C3.3C1 Increased access to education

Qualitative Indicator: Provision in the legislation indicating the entry into force of the legislation

Time: Q4 2025

1. Context:

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.

Milestone 91a relates to the entry into force of a legal act establishing criteria for the specification of the socio-economic background of pupils and that the criteria are applied for the allocation of human resources to schools.

Milestone 91a is the third and last milestone of the reform, and it follows the completion of milestone 90a and milestone 90b, related to establishing the legal framework for the creation of additional modules of the national standardised assessments "Individual Competence Assessment PLUS" (iKMPLUS) and to the implementation of additional modules of the national standardised assessments.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Regulation of the Austrian Federal Minister of Education on the criteria for the socio-economic background of pupils Published in the Federal Law Gazette (*Bundesgesetzblatt*) Part II No. 204/2025 on 26 September 2025 and entered into force on 27 September 2025	The Regulation of the Minister lays down the criteria for the social economic background of pupils
3	The consolidated version of the Federal Act on the Establishment of Directorates of Education published in the Federal Law Gazette I No. 138/2017 published on 15 September 2017	The objective of the Act is to ensure more effective management, coordination, and implementation of educational policies and initiatives. This includes improving the oversight of schools and ensuring the consistent application of educational standards The Act is available in the Legal Information System of the Republic of Austria: *https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20009982*

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the milestone.

Entry into force of a legal act establishing criteria for the specification of the socio-economic background of pupils.

The Regulation of the Federal Minister of Education on the "Criteria for the socio-economic background of pupils" (hereinafter referred to as "the Regulation") (evidence 2) was published in the Federal Law Gazette (Bundesgesetzblatt) Part II No. 204/2025 of Austria on 26 September 2025. According to its Article 3, the Regulation entered into force on the day after its publication.

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.

Article 1of the Regulation lays down three criteria for the specification of the socio-economic background of pupils:

- Article 1.3 provides for the share of pupils whose language of daily use is different from the language of instruction and whose caregivers were not born in Austria.
- Article 1.1. relates to the share of caregivers whose highest educational attainment is compulsory schooling and
- Article 1.2. relates to the share of pupils from low-income households as well as with unemployed caregivers.

The criteria shall be applied for the allocation of human resources to schools.

In accordance with Article 5(4) of the Federal Act on the Establishment of Directorates of Education (evidence 3) regarding the quality management in schools, Article 1 of the Regulation provides that the criteria are set in order to take into account the socio-economic background of pupils in the allocation of teaching staff resources.

Furthermore, in line with the description of the measure, **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 socioeconomic background of pupils, applied for the allocation of human resources to schools.**

The Commission's preliminary assessments of 25 July 2025 (for milestone 90a) and 20 October 2025 (for milestone 90b) confirmed the fulfilment of the requirements related to increasing the access of pupils to the national standardised assessments. The fulfilment of the requirement to establish socio-economic criteria is analysed above**.**

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 95 Rates of childcare for children under three years of age

Related Measure: C3.3C3 Expansion of elementary education

Qualitative Indicator: Rates of childcare for children under three years of age

Time: Q3 2025

1. Context:

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.

Milestone 95 relates to demonstrating by the statistical data published by Statistik Austria that the childcare rate for under 3-year-olds is at least 33%.

Milestone 95 is the first step of the implementation of the reform. It will be followed by milestone 96, related to increasing the rates of early childhood education for children aged three, four and five years of age compatible with full-time employment of parents.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled
2	Publication of Statistik Austria on "Statistics on elementary education and after-school care – Day care centre statistics" revised version published on 8 October 2025	The publication shows the development of the rates of the childcare for children – among others – under three years of age, for the kindergarten years, including from 2020/2021 until 2024/2025. The link to the publications available on the website of Statistik Austria: https://www.statistik.at/services/tools/serviceangebote/publikationen/detail/2264

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the milestone.

As demonstrated by the statistical data published by Statistik Austria, the childcare rate for under 3-year-olds is at least 33%.

Statistik Austria published the "Statistics on Elementary Education and After-School Care – Day Care Centre Statistics" 2024/2025 (hereinafter referred to as "the publication") (evidence 2) on 8 October 2025. The publication covers primarily the kindergarten year 2024/2025 and also contains tables showing data for the previous kindergarten years. Table 18.2 of the publication shows that the childcare rate for children aged 0-2 years in 2024/2025 was 34.8%, exceeding the rate indicated in the milestone.

Furthermore, **the reform consists of increasing the rate of early childhood education and care for the under three-year-olds […], and increasing the staff to child ratio.**

Table 19 of the publication shows that the rate of early childhood education for children aged 0-2 years increased since the launch of the recovery and resilience plan from 27.6% in 2020 to 34.8% in 2024.

The Table "Time Series 1" on page 26 of the publication shows the total number of staff and children in day-care centres for children aged 0-2 years from 1972 to 2024. According to the publication, the total number of staff was 13,205 in the kindergarten year 2020/2021 and the total number of children was 47,832 resulting in a staff-to-child ratio of 0.27. In the kindergarten year 2024/25, the total number of staff was 17,678 and the total number of children was 57,095, resulting in a ratio of 0.31. Therefore, the publication shows an increase in the staff-to-child ratio between 2020 and 2025.

4. Commission Preliminary Assessment: Satisfactorily fulfilled**.**

Number and name of the Milestone: 96 Rates of early childhood education for children aged three, four and five years of age compatible with full-time employment of parents

Related Measure: C3.3C3 Expansion of elementary education

Qualitative Indicator: Rates of early childhood education for children aged three-to six years old (i.e. three, four and five years of age)

Time: Q3 2025

1. Context:

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.

Milestone 96 relates to demonstrating by the statistical data published by *Statistik Austria* that the childcare rate for 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%.

Milestone 96 is the second and last milestone of the reform, and it follows the completion of milestone 95, related to demonstrating by statistical data published by *Statistik Austria* that the childcare rate for under 3-year-olds is at least 33%.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled
2	Publication of *Statistik Austria* on "Statistics on elementary education and after-school care – Day care centre statistics" rev. Version published on 8 October 2025	The publication shows the historic development of the rates of the childcare for children – among others for the age cohort of three-to-six years until 2024/2025. The link to the publications available on the website of Statistik Austria, where the yearly "*Kindertagesheimstatistik*" (Day care centre statistics) are published*:* https://www.statistik.at/services/tools/serviceangebote/publikationen/detail/2264 https://www.statistik.at/statistiken/bevoelkerung-und-soziales/bildung/kindertagesheime-kinderbetreuung https://www.statistik.at/services/tools/serviceangebote/publikationen/detail/2264https://www.statistik.at/services/tools/serviceangebote/publikationen/detail/2264

3	Publication of *Statistik Austria* on "Statistics on elementary education and after-school care – Day care centre statistics" published in August 2021	The publication shows the historic development of the rates of the childcare for children – among others for the age cohort of three-to-six years until the year 2020/21. The link to the publication available on the website of Statistik Austria, where the yearly Day care centre statistics ("*Kindertagesheimstatistik*") are published*:* https://www.statistik.at/fileadmin/publications/Kindertagesheimstatistik_2020_21.pdf https://www.statistik.at/fileadmin/publications/Kindertagesheimstatistik_2020_21.pdf

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the milestone.

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%.

Statistik Austria published the "Statistics on Elementary Education and After-School Care – Day Care Centre Statistics" 2024/2025 (hereinafter referred to as "the publication") on 8 October 2025, which contains the latest data available for the kindergarten year 2024/2025 and it also contains tables showing data for previous kindergarten years (evidence 2). Table 29 of the publication shows that the childcare rate for three-to-six-year-old children compatible with full-time employment of parents was 59% in 2024/2025, exceeding the rate indicated in the milestone.

Compatible with full-time employment of parents is defined as: At least 47 weeks per year, 45 hours per week, on weekdays from Monday to Friday, 9.5 hours on 4 days per week; with lunch provided (page 129 of the publication).

Furthermore, in line with the measure description **the reform consists of increasing the rate of early childhood education and care for three-to six-year-olds (i.e. three, four and five years-old) and increasing the staff to child ratio.**

The rate of early childhood education and care for three-to six-year-olds (i.e. three, four and five years-old) rose from 51.8 % in the year 22020/21 (table 28) to 59 % (table 29) in the publications covering the years 2020/21 (evidence 3) and 2024/25 (evidence 2), respectively.

Information on the development of the staff-to-child ratio is contained in the "Table Time Series 2" on page 36 of the publication. It shows the total number of staff and children in day-care centres for children aged 3-5 years. According to the data, in 2020/2021 the total number of staff was 36,201 and the total number of children aged 3-5 years in day-care centres was 226,923, resulting in a staff-to-children ratio of 0.16. In 2024/2025, these numbers had risen to 44 250 and 237 698, respectively, resulting in a ratio of 0.19, thus showing that the staff-to-child ratio has increased.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 110 Funding of primary health care projects

Related Measure: C4.4A2 Funding of primary health care projects

Quantitative Indicator: Number of funding contracts

Baseline: 45

Target: 155

Time: Q2 2025

1. Context:

The objective of the investment is to expand primary health care units in Austria. It consists of funding projects related to primary health care, including new primary health care units.

Target 110 requires that 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).

Target 110 is the third and final milestone or target of the investment. It follows the completion of milestone 107, consisting of the adoption and publication of funding guidelines, and target 108, related to funding an initial 45 primary health care projects, including at least 15 new primary health care units.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary Document	Summary document duly justifying how the target (including all its constitutive elements) was satisfactorily fulfilled.
2	List of 110 funded projects	Excel spreadsheet containing 110 contracts for funded projects in total. The list provides • the type of project (A or B) • project number • project title • project description • address • company ID (legal name of the primary care unit)
3	30 funding contracts for type A Projects (Gründungsförderung) dated between 2023 and 2025	Each contract specifies the type of project, project number, project description, address and legal name of the primary care unit. Each contract is signed by both the Austria Wirtschaftsservice Gesellschaft mbH (hereinafter referred to as “AWS”) and the respective primary health care unit.

4	80 funding contracts for type B projects (in existing primary health care units) dated between 2022 and 2025	Each contract specifies the type of project, project number, project description, address and legal name of the primary care unit. Each contract is signed by both the AWS and the respective primary health care unit.

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the target.

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).

Austrian authorities submitted in total 110 funding contracts for primary health care projects, each corresponding to one funded project. Of these, 30 funding contracts concern new primary health care units 'type A' (evidence 3), while 80 funding contracts concern projects related to primary health care 'type B' (evidence 4). The type of project ('A' or 'B') and the focus on primary health care are clearly stated on the cover page of each contract. For each funding contract, the Commission services verified the type of project, the primary health care focus, the project number and the project description, as well as that all funding contracts have been signed by both the AWS, which is the federal funding agency, and the respective primary health care unit during the period 2022-2025 (evidence 3 and 4).

Taken together with the 45 projects submitted under T108, of which 15 consisted of new primary health care units, a total of 155 projects related to primary health care have been funded. Of these, at least 45 consist of new primary health care units, including the 15 projects under T108 and the 30 funding contracts concerning new primary health care units under T110, thereby fulfilling the target.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 138 - Renovation of the Prater Ateliers

Related Measure: C4.4C3 Renovation *Volkskundemuseum* Wien and Prater Ateliers

Qualitative Indicator: Handover certificate

Time: Q2 2025

1. Context:

The objective of the investment is to demonstrate the combination of living building culture and environmentally conscious monument protection. The investment consists of the renovation of the Prater Ateliers and Volkskundemuseum Wien.

Milestone 138 concerns the handover of the renovation certificate of the Prater Ateliers.

Milestone 138 is the second milestone of the investment. It follows the completion of milestone 137, which related to feasibility studies for both the Prater Ateliers and Volkskundemuseum Wien. It will be followed by the final milestone 139, related to the handover of renovation certificate of the Volkskundemuseum Wien.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the handover certificates	This document (*Protokoll der Übergabe/Übernahme in die Benützung*) certifies the signed agreement of the Federal Ministry of Arts, Culture, Civil Service and Sport, the project owner and administrator Bundesimmobiliengesellschaft, project planer architectural office Palme and the construction supervisory authority (*Bauaufsicht*) Raster on 27 February 2025 on the handover of the renovated Prater Ateliers.
3	Copies of energy certificates before and after renovation	This document combines 4 energy certificates concerning the assessment of energy efficiency before and after the renovation for the two buildings that constitute the Prater Ateliers (*Energieausweis Ist-Zustand Nordpavillon, Energieausweis Fertigstellung Nordpavillon, Energieausweis Ist-Zustand Südpavillon, Energieausweis Fertigstellung Südpavillon*)

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the milestone.

Handover certificate signed by the Federal Ministry of Arts, Culture, Civil Service and Sport regarding the renovation of the Prater Ateliers.

The handover certificate (*Protokoll der Übergabe/Übernahme in die Benützung*) regarding the renovation of the Prater Ateliers was signed by the Federal Ministry of Arts, Culture, Civil Service and Sport on 27 February 2025 (evidence 2). On page 9 of the evidence, the object is specified by name, address and further identifiers. Page 15 features the signatures, including that of the representative of the Federal Ministry of Arts, Culture, Civil Service and Sport.

The renovation shall contribute to an increase of energy efficiency of the building.

The energy certificates before and after renovation (evidence 3) certify the increase of energy efficiency of the renovation. This document combines four energy certificates relating to the assessment of energy efficiency before and after the renovation for the two buildings that constitute the Prater Ateliers (*Energieausweis Ist-Zustand Nordpavillon, Energieausweis Fertigstellung Nordpavillon, Energieausweis Ist-Zustand Südpavillon, Energieausweis Fertigstellung Südpavillon*). Each certificate includes an explanation of methodology and the signature of the certifying expert.

Page 4 of evidence 3 sets out a series of indicators determining the energy efficiency of the North Pavillon before renovation, including the overall energy efficiency factor (*Gesamtenergieeffizienz-Faktor*) specified as 2.04, resulting in an energy class rating of D on (page 3 of the evidence). Page 22 of the evidence specifies the same indicators for the North Pavillon after renovation, with an energy efficiency factor of 0.71 resulting in an energy class rating of A on page 21.

Page 44 shows the same indicators for the South Pavillon before renovation, with the overall energy efficiency factor of 2.05 resulting in a D energy class rating on page 43. Page 62, finally, specifies the indicators for the South Pavillon after renovation, with an energy efficiency factor of 0.69 resulting in a energy class rating of A+ on page 61.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 142 Cultural and art objects digitalisation programme

Related Measure: C4.4C4 Digitalisation wave cultural heritage

Quantitative Indicator: Number

Baseline: 400 000

Target: 600 000

Time: Q4 2025

1. Context:

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.

Target 142 concerns the digitalisation of at least 600 000 cultural and art objects.

Target 142 is the third and last target of the investment, and it follows the completion of milestone 140 and target 141, respectively related to the launching of the '*Kulturpool Neu*' platform with a new contemporary design and the digitalisation of at least 400 000 cultural and art objects including 300 analogue films and 15 000 3D objects.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	Summary document duly justifying how the target (including all its constitutive elements) was satisfactorily fulfilled
2	List of digitalised cultural and art objects	Excel spreadsheet containing 219 035 art and cultural objects in total The list provides: • Item number (unique identifier) • The name of the cultural institute • Object number • Object title • Indication or whether it is an analogue film, 3D-object or other type of object
3	List containing the links to the digitalised cultural and art objects selected under sampling	Excel spreadsheet compiled by the Federal Ministry of Arts, Culture and Sports containing the 60 units selected by Commission services for sampling. The spreadsheet contains the same information as the global list (evidence 2) and an additional column with the (public) links to the digitalised units.
4	Digitalisation methodology	Compilation document with the explanations of the digitalisation methodology of each institution
5	Funding guidelines	Guidelines set out by the Federal Ministry of Arts, Culture and Sports (now the Federal Ministry of Housing,

		Arts, Culture, Media and Sport) on the funding of the digitalisation of cultural heritage.
6	12 certificates of completion	Compilation document of the certificates of completion for the digitalisation of cultural heritage per institution (the certificates cover all 12 institutions contributing to the 219 035 digitalised cultural and art objects of evidence 2).Each certificate contains: • The name of the cultural institute • the number of analogue films, 3D-objects and other objects digitalised by each institution (the numbers are identical with the global list of digitalised objects) • Number of objects digitalised in total for each institution • Reference number for the granted digitalisation projects

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the target.

At least 600 000 cultural and art objects have been digitalised.

A list of 219 035 digitalised cultural and art objects has been submitted by the Austrian authorities (evidence 2). Taken together with the 467 891 units submitted under T141, in total 686 926 cultural and art objects have been digitalised, i.e. exceeding the cumulative target of 600 000.

Following the selection of a random sample of 60 units, the Commission services verified the successful digitalisation of the 60 units selected based on the links list of digitalised cultural and arts objects (evidence 3) submitted by Austria with the payment request.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met. The link worked for all units and the documentation on the websites (checked on 4 March 2026) confirmed the successful digitalisation of the object as listed in the global list

Austria in addition submitted 12 certificates of completion (evidence 6), following the selection of the sample. With these certificates each institution under the funding scheme confirms the successful completion of their individual digitalisation projects. The certificates collectively report on all units submitted, including the number of analogue films and 3D objects they digitalised (evidence 2).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 145 - Commitment of financial volume of the investment fund

Related Measure: C4.4C5 Investment fund for climate-friendly cultural businesses

Qualitative Indicator: Publication of list of selected projects

Time: Q3 2025

1. Context:

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.

Milestone 145 relates to the commitment of funds.

Milestone 145 is the third and last milestone of the investment. It follows the completion of milestone 143, which related to entry into force of the funding guidelines establishing the investment fund, and milestone 144, related to the publication of the first call for expressions of interest.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all its constitutive elements) was satisfactorily fulfilled.
2	List of selected projects	This document lists all projects selected, including recipients, funded projects and individual amounts awarded. It is also publicly available on the website of the Federal Ministry for Housing, Arts, Culture, Media and Sport at https://www.bmwkms.gv.at/dam/jcr:7726ab25-1af8-4157-b2fb-1b52e692c1a5/Unter%20Vertrag%20genommene%20Projekte.pdf.
3	Cooperation Agreement including annexes	Agreement concerning the investment fund for climate-friendly cultural businesses between the Federal Ministry, for Arts, Culture, Civil Service and Sport and the *Klima- und Energiefonds*. It is signed by representatives of both on 26 September 2023 and specifies the obligations and procedure applicable to committing the funds.
4	Letter by the Climate and Energy Fund (hereinafter referred to as “KLI.EN”) and the Kommunal Kredit Public Consulting (hereinafter referred to as “KPC”)	This letter is dated 2 December 2025, signed by representatives of KLI.EN and KPC. It is addressed to the Federal Ministry for Housing, Arts, Culture, Media and Sport and confirms that the financial volume of the investment fund has been fully committed to eligible projects.

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the milestone.

Publication of list of selected projects. The financial volume of the investment fund has been committed.

The list of selected projects, including recipients, funded projects and individual amounts committed (evidence 2) was published on the website of the Federal Ministry for Housing, Arts, Culture, Media and Sport. The Commission services accessed the link provided by the authorities on 12 March 2026 to verify that the list of selected projects was published online. This check was completed successfully, confirming that the list is publicly available.

On 2 December 2025, the Climate and Energy Fund (KLI.EN) and the Kommunal Kredit Public Consulting (KPC) issued to the Federal Ministry for Housing, Arts, Culture, Media and Sport a letter confirming that the financial volume of the investment fund for climate-friendly cultural institutions or businesses (*Kulturbetriebe*) has been fully committed (evidence 4). The letter details that the resulting contracts were sent and accepted through signed acceptance protocol between the third quarter of 2023 and the third quarter of 2025, confirming commitment.

Furthermore, the measure description **requires that the investment consists of funding for cultural institutions.** The funding guidelines establishing the investment fund assessed as part of milestone 143 are included in evidence 3 and detail the eligibility. Page 30 of that document specifies that applicants must dedicate at least 80% of their opening times or locations to cultural uses.

The Commission services conducted an on-the-spot check on 10 April 2026 to verify the selection process by cross-checking the list of selected projects (evidence 2) with the KPC assessment per applicant. The assessment included a specific check by KPC to confirm whether applicants qualified as a cultural institution or business. This check was completed successfully, confirming that the entities listed under evidence 2 correspond to cultural institutions or businesses.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 149 Spending Review 'Public-sector shareholding'

Related Measure: C4.4D1 Spending review focusing on green and digital transformation

Qualitative Indicator: Dissemination of the report

Time: Q2 2025

1. Context:

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.

Milestone 149 relates to the publishing of the spending review report on 'public-sector shareholding' online and focus on reviewing climate-related sustainability strategies of state-owned enterprises.

Milestone 149 is the fifth milestone of the reform. It follows the completion of milestones 146, 147, 148 and 151, related to the analysis of the climate and energy policy support and incentive landscape, the identification of 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, the implementation of the EU taxonomy at national level, as well as the further development of digitalisation within public administration. It will be followed by milestone 150, related to sustainability of public procurement.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	The report, titled Module 4: "Public-sector shareholding" (modul 4: "*Beteiligungen der öffentlichen Hand*")	The fourth spending review report of the green spending review cycle focuses on 'public-sector shareholding'. The report was submitted to the minister's cabinet on 20 July 2025 and was published on the website of the Ministry of Finance on 3 September 2025. It is available under the following link: https://www.bmf.gv.at/dam/jcr:fd110b1a-7a21-4dd3-b638-c09377ca2fbe/Spending%20Review%20Modul%204%20Bericht.pdf

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the milestone.

The spending review report on 'public-sector shareholding' shall be published online.

The finalised spending review report on 'public-sector shareholding' (evidence 2 and hereinafter referred to as "Report") was published on the homepage of the Austrian Ministry of Finance on 3

September 2025. The Commission services accessed the link on 12 March 2026 to verify that the report was published online. This check was completed successfully, confirming that the report is publicly available.

This report shall focus on reviewing climate-related sustainability strategies of state-owned enterprises.

The Report is structured into five chapters that as a whole address the topics of climate-related sustainability strategies of state-owned enterprises. In particular, chapter 4 specifically addresses the climate-related sustainability strategies as well as the climate and environmental targets of selected state-owned enterprises. The same chapter focuses on the different measures that are included in the sustainability strategies, their implementation, the role of the public sector and governance structures. The analysis is based on a survey (available in the annex of the spending review) completed by 15 selected state-owned enterprises and provides in-depth insights into the diverse approaches to sustainability adopted by these state-owned enterprises.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 179 Installation of photovoltaic systems

Related Measure: C5.B.1 Photovoltaic systems

Quantitative Indicator: Number

Baseline: 17 500

Target: 35 300

Time: Q4 2025

1. Context:

The objective of this investment is to accelerate the expansion of renewable energy by incentivising the take-up of photovoltaic systems. The subsidy scheme provides funding for photovoltaic systems with a capacity of up to 20 kWp. It may also support electricity storage of up to 50 kwh when installed together with the renewable energy generation system.

Target 179 requires that in total 35 300 photovoltaic systems have been installed. The supported projects cannot exceed a capacity of 20 kWp and can include electricity storage systems of up to 50 kWh.

Target 179 is the second and last target of the investment. It follows the completion of milestone 177 which assessed the guidelines of the subsidy scheme and the intermediary target 178 which required the installation of the first 17 500 photovoltaic systems.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary Document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Full list of projects	List of all 17 800 projects that received funding including their case number, unique identifier of the final recipient and indication of electricity storage if applicable.
3	60 registration forms or ID of applicants	Documentary evidence certifying the full name of the recipient as well as the legal status (e.g. registration form 'Meldezettel'). Submitted for each sampled project.
4	60 payment letters	Copies of the payment letters issued by the competent authority (Kommunalkredit Public Consulting, KPC). Submitted for each sampled project.
5	60 Internal verification checklists	The internal verification checklist, issued by the implementing agency KPC, includes the following

		technical specifications: the capacity of the photovoltaic system in kilowatt peak output (kWp) and, if applicable, the capacity of the storage system in kilowatt hour (kWh) i It certifies the project as eligible and was carried out at unit level for each sampled project.
6	60 certificates of works completion	Certificate of works completion signed or stamped and issued by a third-party professional. Submitted for each sampled project.

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the target.

35 300 projects consisting in photovoltaic systems up to 20 kWp, with or without electricity storage systems up to 50 kWh, shall be installed. Furthermore, in line with the description of the measure, **the measure consists of an investment that supports the expansion of photovoltaic systems.**

A list of 17 800 projects of photovoltaic systems with or without electricity storage has been submitted by the Austrian authorities (evidence 2). Given that under the previous target 178 a baseline of 17 500 projects was established, the total amount of 35 300 photovoltaic systems supported under this measure, has been achieved. 5 345 units out of 17 800 include electricity storage (30%) (evidence 2).

Following the selection of a random sample of 60 units on 19 February 2026, Austria submitted 60 registration forms or IDs of the applicants (evidence 3), 60 payment letters issued by the implementing agency (evidence 4), the internal verification checklists of the implementing agency KPC (evidence 5) and 60 signed certificates of works completed by a third-party professional (evidence 6). In the random sample of 60 units, 24 units include electricity storage (40%).

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met: for each sampled unit that the photovoltaic system with a capacity of up to 20 kWp have been installed, that the units with electricity storage did not exceed the capacity of 50 kWh, and that they fall within the eligibility period.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 181 Vehicles equipped with full electric or hydrogen technologies

Related Measure: C5.B.2 Funding zero-emission commercial vehicles

Quantitative Indicator: Number

Baseline: 0

Target: 167

Time: Q4 2025

1. Context:

This measure scales up investment 1.B.4 “Zero-emission utility vehicles” under component 1, Sustainable Recovery. Its objective is to reduce emission from the transport sector by funding heavy-duty full electric or hydrogen commercial vehicles.

Target 181 requires that vehicle registration certificates for at least 167 full electric or hydrogen vehicles of categories N2, N3, tractor units or special vehicles have been issued.

Target 181 is the first and last target of the investment, and it follows the completion of milestone 180, which concerns the launch of the funding call for heavy-duty commercial vehicles.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary Document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Full list of vehicles	List of all vehicles that received funding including the funding call, individual project reference number, vehicle identification number (VIN), vehicle type and funding call and propulsion type.
3	60 vehicle registration certificates	Documentary evidence certifying the vehicle category, propulsion system and date of registration for each sampled unit.
4	ENIN – second call, - fourth call, - fifth call, - seventh call, - eight call, -tenth call, -eleventh call	Copies of website of the implementing Austrian Research Promotion Agency (hereinafter referred to as “FFG”), with funding guidelines and eligibility criteria related to the second, fourth, fifth, seventh, eight, tenth and eleventh call for expression of interest under the support scheme supporting heavy-duty commercial vehicles.

3. Analysis:

The justification and substantiating evidence provided by the Austrian authorities cover all constitutive elements of the target.

Vehicle registration certificates for at least 167 full electric or hydrogen vehicles of categories N2, N3, tractor units or special vehicles have been issued.

A list of 170 full electric or hydrogen vehicles of categories N2, N3, tractor units or special vehicles has been submitted by the Austrian authorities (evidence 2) overachieving the target by 3 units. Following the selection of a random sample of 60 units, Austria submitted a vehicle registration certificate for each selected unit (evidence 3). The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met: for each sampled certificate the vehicle registration certificate shows a unique vehicle registration number, that the vehicle is one of the following categories: N2, N3, tractor unit or special vehicle, that it uses full electric or hydrogen propulsion technology, and that it was registered after the launch of the calls, namely after 22 March 2023 (evidence 4).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.