Towards Green Cohesion

Polish Green Network's recommendations for the New Cohesion Policy within the 2028–2034 Multiannual Financial Framework

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Contents

Executive Summary

The year 2025 will be marked by intensive work on matters crucial for the future of the European Union, including the next seven-year budget: the 2028–2034 Multiannual Financial Framework. Although three years remain until its implementation, it is in 2025 that we will see decisive conclusions regarding the shape of the Cohesion Policy – the EU's largest investment policy and a key driver of the Union's green and social transformation.

Cohesion Policy is more than just investments. It represents the most democratic, decentralised, and participatory policy in the history of the European Union. Through multi-level governance and partnership, it improves the quality of governance in Member States, while public oversight of investments enhances their effectiveness.

In a rapidly changing world, the need for evaluation and updates undeniably extends to Cohesion Policy as well. In the European debate on the future of EU finances, there is consensus that Cohesion Policy requires reform. When considering these changes, it is vital to draw from the experiences of other policies and instruments, such as the Recovery and Resilience Facility. However, this process must not lead to the abandonment or weakening of Cohesion Policy. Instead, it should strengthen it, making it better suited to the challenges of our times: the climate crisis, the energy price crisis, the crisis of European competitiveness on global markets, and broadly defined security issues.

Recommendations:

1. Continue Cohesion Policy, but improve it

1.1. Strengthening the reform dimension of Cohesion Policy – by leveraging the revised European Semester process and stronger links between funds, national strategies, and EU objectives (including those arising from the European Green Deal).

1.2. Streamlining implementation – through realistic application timelines and support for beneficiaries in project execution.

1.3. Rearrangement and enhancing synergies – the structure of funds must become simpler, and rules more consistent.

1.4. Refreshing the concept of earmarking – ensuring at least half of the EU budget supports climate and biodiversity, with spending plans in countries and regions reflecting specific needs and proven technologies.

2. Reinforce key principles

2.1. Strengthening the territorial dimension of Cohesion Policy – by increasing the role of local governments.

2.2. Introducing 3D partnerships – reinforcing the horizontal partnership principle, empowering regions and states, and ensuring the participation of stakeholders in investment implementation.

2.3. Implementing a DNSH 2.0 principle – extending the 'Do No Significant Harm' principle to encompass the social dimension, and promoting the most climate- and environmentally friendly solutions in the environmental dimension.

3. Increase the Cohesion Policy's budget and ambitions with long-term goals in mind

3.1. Larger budget with a focus on long-term objectives – the EU needs a budget of at least EUR 2 trillion, with at least half supporting the green transition.

3.2. Objectives tailored to context and specific actions to achieve them – flexibility in pursuing goals must fit within a framework of precise definitions and measurable outcome indicators.

4. Strengthen the environmental dimension

4.1. No fossil fuels, harmful technologies, or half-measures – existing loopholes and back doors allowing funding for fossil fuels or environmentally harmful technologies (e.g., primary biomass, run-of-river hydropower) must be eliminated.

4.2. Climate adaptation must exclusively employ nature-based solutions.

4.3. Focusing resources on adaptation – creating a dedicated Biodiversity Fund to finance actions stemming from the Nature Restoration Law (NRL).

4.4. Better recovery from natural disasters – employing nature-based solutions derived from NRL to build resilience to future crises.

5. Strengthen the social dimension

5.1. A broad definition of the just transition (*sensu lato*) – society must be at the centre of the transition, with grant support directed toward investments that yield positive environmental and social outcomes.

5.2. Sustainable resolution of social issues – Cohesion Policy investments should eradicate energy poverty.

5.3. Developing green skills – Cohesion Policy should guide the transformation of the labour market to meet the needs of the green transition.

5.4. A strict definition of the just transition (*sensu stricto*) – maintaining the Just Transition Fund (JTF) for coal regions.

5.5. Greater support for citizen-driven energy – energy communities should form the core of future distributed energy systems.

Cohesion Policy funding priorities within the 2028–2034 Multiannual Financial Framework:

1. **Just transition for coal regions** – new territorial just transition plans (TJTPs) prepared based on the 2021–2027 experience.

2. **Green skills** – strategic restructuring of the labour market for the green transition.

3. **Distributed energy**, with a focus on **citizen-driven energy** – strategically planned development: financial assistance backed by regulatory changes and organisational aid.

4. **Environmental education for the public** – fostering public support for the transformation and shaping pro-ecological attitudes.

5. **Transmission and distribution electricity networks**, including **energy storage** – transforming and stabilising the energy system to support renewable energy, distributed energy, and electrification of the economy.

6. **Energy efficiency of buildings and enterprises** – supporting the reduction of energy poverty and decarbonisation of the business sector.

7. **Socially inclusive decarbonisation of transport** – electrification of railway lines in the context of transport poverty and the decarbonisation of transport.

8. **Climate adaptation** – improving resilience to climate change and mitigating the effects of natural disasters, employing nature-based solutions linked to NRL objectives.

Introduction

Cohesion Policy is the European Union's (EU) key investment policy, accounting for nearly one-third of the EU budget. While its origins are often traced to 1988, when its main principles and objectives were established (still in use today), its roots as a regional policy date back to the Treaty of Rome (1957). Cohesion Policy operates within the framework of the seven-year Multiannual Financial Framework (MFF), which constitutes the EU budget.

Due to its territorial dimension, Cohesion Policy is close to citizens. Multi-level, shared governance, derived from the treaty-based principle of subsidiarity, ensures that decisions are made much closer to citizens compared to other EU policies – and often with their direct involvement. This communication is two-way: EU citizens influence Cohesion Policy investments, and the European project becomes more tangible and visible in local contexts. This proximity is especially critical given the widespread internal and external disinformation campaigns aimed at undermining European integration.

Cohesion Policy works – it is actively transforming the European Union. A clear example is the diminishing development disparities between the countries of Central and Eastern Europe, which joined the EU from 2004 onwards, and the 'old' EU Member States. However, this does not mean that Cohesion Policy is without flaws. Not all regions benefit equally. Its budget remains insufficient to address the investment gap in the energy transition, estimated by the European Commission (EC) at EUR 520 billion per year to deliver on the European Green Deal objectives by 2030 (EUR 390 billion of which is needed for the economy, particularly the energy sector).[1] Furthermore, Cohesion Policy is not always as efficient as desired, and it lacks sufficient synergy with broader strategies and coordination between various funds (the number of which has increased in recent years).

The strength of Cohesion Policy lies in its horizontal principles, which apply to all its programmes and initiatives, including the principle of partnership and the Do No Significant Harm (DNSH) principle. These principles serve as both a foundation and a catalyst for high-quality investments.

[1] Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions *Towards a green, digital and resilient economy: our European Growth Model*, COM(2022)83 final, Brussels, 2022.

The Role and Future of Cohesion Policy

Cohesion Policy is the EU's primary vehicle for driving Europe's green and social transition. Of its EUR 392 billion budget for 2021–2027, 30% must be allocated to climate action, whether adaptation or mitigation. Additionally, between 7.5% (in 2024) and 10% (in 2026–2027) of the EU budget should be directed towards biodiversity-related initiatives. These commitments represent significant funding: over EUR 130 billion within Cohesion Policy alone. Although a similar minimum expenditure threshold (20%) in the 2014–2020 EU budget fell short of expectations (the European Court of Auditors estimated only 13% of funds truly supported climate action, as opposed to the 20.1% claimed by the European Commission),[2] it remains a clear obligation for Member States and regions hesitant to invest in green transformation.

As the negotiations for the next Multiannual Financial Framework (2028–2034) approach, discussions among experts, policymakers, and officials about the future of Cohesion Policy have intensified. The need to keep supporting social, economic, and territorial cohesion is enshrined in the Treaty of the Functioning of the EU (Article 174) and thus unquestionable. However, perspectives differ on what cohesion should entail and how best to achieve it – ranging from simply ensuring economic convergence between regions to using Cohesion Policy as a financial and organisational mechanism for pursuing long-term EU objectives, such as those outlined in the European Green Deal.

Two primary visions dominate the debate: 1) Continue Cohesion Policy, but improve it; 2) Continue Cohesion Policy, but differently. Calls for greater decentralisation, including enhanced territorial focus for Cohesion Policy, clash with arguments for centralisation along the lines of the NextGenerationEU instrument (e.g., National Recovery and Resilience Plans).

Supporters of reforming Cohesion Policy while retaining its core principles include experts from the High-Level Group on the Future of Cohesion Policy,[3] the authors of the 9th Cohesion Report,[4] and, to a significant extent, Enrico Letta, who wrote the influential

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[2] European Court of Auditors, *Climate spending in the 2014-2020 EU budget. Not as high as reported. Special Report*, European Union, 2022.

[3] High-level Group on the future of Cohesion Policy, *Forging a Sustainable Future Together: Cohesion for a Competitive and Inclusive Europe*, European Commission Directorate-General for Regional and Urban Policy, 2024

[4] European Commission, *Ninth Report on Economic, Social and Territorial Cohesion*, Publications Office of the European Union, Luxembourg, 2024.

report on the future of the EU single market.[5] Proposals in favour of strengthening the territorial dimension and fostering partnerships among various stakeholders align with the Polish government's autumn 2024 position, representing Warsaw's contribution to the EU budget debate.[6] This stance is elaborated in the TESSA memorandum,[7] whose authors argue that improving the EU's competitiveness does not require centralisation; on the contrary, it depends on empowering regions and addressing their specific needs. Cohesion Policy advocates emphasise its added value beyond the treaty-mandated goals of reducing social and economic disparities, such as improving governance practices, building social resilience, and enhancing the EU's public image among citizens.

Conversely, proponents of approaches based on greater centralisation and broader application of National Recovery and Resilience Plans (NRRPs) are often Member States that are not (financial) beneficiaries of Cohesion Policy. Another voice is Mario Draghi, author of another prominent report (apart from Enrico Letta's) – on European competitiveness.[8] Draghi advocates for enhancing competitiveness through centralised EU strategies and funding, managed directly from Brussels. Under this model, funds from the new EU budget would be allocated to Member States through national envelopes. Proponents of moving away from current solutions (multi-level governance, broad stakeholder involvement) in favour of greater centralisation and NRRP-related models argue that reducing budget bureaucracy and increasing efficiency and speed in investments is essential for the EU to compete with global economies like China and the USA. These proposals are largely reflected in the Political Guidelines of the new European Commission,[9] although President Ursula von der Leyen emphasises the importance of empowering regions and stakeholders, including civil society.

As an organisation focused on energy, climate, and the environment, we view Cohesion Policy as a cornerstone of the EU's efforts to achieve climate neutrality in a democratic

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[5] Enrico Letta, *Much more than a market – Speed, Security, Solidarity, Empowering the Single Market to deliver a sustainable future and prosperity for all EU Citizens*, European Commission, European Commission, 2024.

[6] *Stanowisko Rządu RP w sprawie roli spójności w UE i przyszłości polityki spójności po 2027 roku*, [*Position of the Government of the Republic of Poland on the role of cohesion in the EU and the future of Cohesion Policy after 2027*], Ministry of Development Funds and Regional Policy, 2024.

[7] Paweł Churski, Tomasz Komornicki, Radomir Matczak et al., *TESSA MEMORANDUM: Towards Efficient, Simpler, Strategic Assistance under post-2027 Cohesion Policy*, Department of Strategy at the Ministry of Development Funds and Regional Policy, 2024.

[8] Mario Draghi, *The future of European competitiveness*, European Commission, 2024.

[9] Ursula von der Leyen, *Political Guidelines 2024-2029*, European Commission, 2024.

manner that prioritises citizen participation and well-being. However, we recognise that Cohesion Policy does not always meet expectations and must evolve to address the challenges of a changing world. This evolution, however, must not compromise the fundamental principles refined over decades. Therefore, we advocate for the 'continue, but improve' approach, which aligns with many of the conclusions of the 9th Cohesion Report, the Polish government's position, and the TESSA memorandum, while also proposing our own solutions in areas critical to the green transition. These proposals are informed by an analysis of the aforementioned recommendations, our experience in programming and monitoring EU funds, as well as discussions with representatives of the European Commission, Polish central and regional administrations, and other stakeholders.

Our recommendations

1. Continue Cohesion Policy, but improve it
2. Reinforce key principles
3. Increase the Cohesion Policy's budget and ambitions with long-term goals in mind
4. Strengthen the environmental dimension
5. Strengthen the social dimension

Overview of Polish Green Network's Recommendations

1

General Recommendation 1.

Continue Cohesion Policy, But Improve It

One of the main criticisms of Cohesion Policy is the ease with which funds can be spent without translating into effectiveness in achieving long-term objectives. Simply put, while programmes are designed based on analyses and strategies, their coordination is so weak that progress towards achieving the objectives of completed investments is barely visible. For instance, it is unclear what contribution a given programme makes to reducing greenhouse gas emissions, which element of the National Energy and Climate Plan (NECP) is being addressed by a specific investment, or how funded projects will influence the achievement of the targets set in the Fit for 55 package, which implements the European Green Deal.

This has led to calls for linking investments to reforms and making fund disbursements conditional on their implementation. Such a model was adopted in the National Recovery and Resilience Plans (NRRPs). It works well in a centralised instrument with a single national document and strong influence from the European Commission on so-called milestones, objectives, and actions, the fulfilment of which 'unlocks' disbursements. However, this approach is unsuitable for the decentralised and subsidiarity-based Cohesion Policy. Moreover, reforms, even in a simplified form not tied to specific investments, are already part of Cohesion Policy through enabling conditions (previously known as ex-ante conditionalities): actions that must be implemented to access programme funds. These include requirements such as 'effective public procurement market monitoring mechanisms' or 'effective disaster risk management frameworks', with clearly defined criteria for their fulfilment, for example, 'the existence of a national or regional disaster risk management plan developed based on risk assessments'.[10]

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[10] *Program Fundusze Europejskie na Infrastrukturę, Klimat, Środowisko na lata 2021-2027. Wersja zatwierdzona przez Komisję Europejską*, [*European Funds for Infrastructure, Climate, Environment 2021-2027. Version approved by the European Commission*], Warsaw, 6 October 2022, pt. 4: *Warunki podstawowe* [*Enabling conditions*].

Strengthening the reform component, as proposed by many, is feasible by refreshing the existing conditionality mechanism while preserving the key elements of Cohesion Policy, including its multi-level governance.

Additionally, better alignment of national and regional strategies, agreements on reforms between Member States (or regions) and the European Commission, and coordination of various European and national funding streams could be achieved by strengthening and reformulating the European Semester process and economic governance.

Another issue requiring attention is that of strategies. The proposal to more strongly base Cohesion Policy on the objectives and measures outlined in strategic documents is not disputed. However, the low quality and outdated nature of many of these strategies often pose a problem. Strategies such as the NECP should be developed using up-to-date data and in-depth analyses, with precise definitions and indicators that are consistent across both strategies and funding programmes. These indicators must be designed to allow for the tracking of progress towards achieving the stated objectives.

DETAILED RECOMMENDATIONS

1.1

Recommendation 1.1.

Strengthening the Reform Dimension of Cohesion Policy

As the EU's long-term investment strategy, Cohesion Policy must be more closely aligned with the strategic objectives of the EU, its Member States and regions – and should play a reduced role as a source of funding for extraordinary expenditures arising from unforeseen events. While such extraordinary expenditures are necessary and unavoidable, they should not disrupt the achievement of long-term objectives.

The European Semester process should be strengthened as a framework for linking national and regional strategies, agreements between Member States and regions with the European Commission on reforms, measures, and sources of funding. This can be achieved by incorporating territorial and partnership aspects into the annexes of national reports. Country-specific recommendations (CSRs) should include actions aimed at implementing measures outlined in NECPs and the objectives of the European Green Deal (e.g., the Fit for 55 package, including the Energy Performance of Buildings Directive). The reforms identified in the CSRs should primarily be planned at the national and regional levels and should better reference existing strategies. The impact of implementing these recommendations on cohesion should be assessed through Territorial Impact Assessments (TIAs) and reflected in national reports.

Strategies such as the NECPs should be more prominently featured in CSRs and serve as a stronger foundation for programming EU funds. To this end, they must be based on robust diagnostics and up-to-date data and employ tools (definitions, indicators) consistent with those used in the European Semester and Cohesion Policy programmes. Additionally, regional strategies describing the transformation and development of specific regions should play a more significant role.

In this framework, territorial programmes for European Funds, operating on the principle of financing not linked to costs (FNLC), would incorporate measurable indicators derived from strategies and CSRs. This would simplify the implementation of investments while maintaining transformative ambitions. It would also allow for the relaxation of rigid earmarking at the level of Member States and regions, provided earmarking is maintained at the overall MFF level (see recommendations on earmarking).

1.2

Recommendation 1.2.

Streamlining Implementation

In the forthcoming EU budget, the new Cohesion Policy must adopt a more efficient yet flexible implementation system. It should better account for the specific nature of projects by setting more realistic timelines for calls for proposals and project implementation, as well as by streamlining administrative processes – aspects that are particularly important for projects involving beneficiaries from non-governmental, social, or workers' organisations, as well as for 'soft' projects. This can be achieved by leveraging dedicated technical assistance to strengthen the capacity of institutions, beneficiaries, and partners, including NGOs. High-quality partnerships at every stage of the process are essential to improving implementation, ensuring that the unique characteristics of stakeholders are considered – extending beyond the 'usual suspects' of Cohesion Policy.

1.3 Recommendation 1.3.

Rearrangement and Enhancing Synergies

The Cohesion Policy architecture has never been straightforward, and its implementation becomes increasingly complex with the growing number of funds. In addition to Cohesion Policy, other instruments – such as the RRF and the Modernisation Fund (MF) – pursue the same or similar objectives. However, these instruments operate under different rules, such as those governing funding intensity or horizontal principles. Even within Cohesion Policy itself, different rules apply to instruments like the European Regional Development Fund (ERDF) and the Just Transition Fund (JTF). This calls for a rationalisation of the system. However, simply merging the existing funds into one, under a hypothetical umbrella fund called the New Cohesion Fund, risks diminishing the Cohesion Policy's capacity to tailor support to specific needs. For instance, the JTF addresses the unique requirements of coal regions through specialised programming and more accessible funding rules. This tailored approach must not be discarded. Instead, a solution should be developed that combines simplified management systems with leveraging synergies across different funding streams. One potential approach could involve creating dedicated envelopes or 'sub-funds' within a larger, unified fund with consistent procedures but allowing for project approaches tailored to specific needs.

This structure would also enable the creation of a financial envelope combining climate adaptation measures and activities implementing the NRL. Such a Biodiversity (Sub) Fund could be implemented at the Member State and regional levels.

At the same time, the planned European Competitiveness Fund, envisioned as an EU-level industrial fund to support the development of new technologies and decarbonisation of energy-intensive industries while enhancing European economic competitiveness, should also fulfil the treaty obligation of increasing cohesion. This means supporting competitiveness in regions at risk of being left behind during the transition. It must not become merely a tool for aiding large corporations in Europe's most prominent economic and industrial centres.

Improved coordination, mutual 'visibility', and clear delineation are also necessary between Cohesion Policy and external funding sources such as the Modernisation Fund or the Social Climate Fund (SCF). These instruments should adhere to the horizontal principles of Cohesion Policy, including the principles of partnership and the DNSH framework.

1.4 Recommendation 1.4.
Refreshing the Concept of Earmarking

Climate earmarking – the requirement to allocate a specific share of the MFF to climate action (currently 30%) – has proven effective, despite some shortcomings, as a catalyst for green investments. This mechanism should be continued and increased to 50% across the EU. Similarly, the currently 'soft' biodiversity earmarking (7.5% in 2024 and 10% in 2026–2027) needs to be strengthened and clarified. Given the inefficiency in reporting methodologies highlighted by the European Court of Auditors (where only 13% - rather than the 20.1% claimed by the EC – of spending in the 2014–2020 period was genuinely climate-related), climate earmarking should be tied to criteria ensuring a significant contribution to the EU's environmental objectives. This means that new earmarking should be based on the effectiveness of different types of actions in achieving climate goals, as demonstrated by past investments, rather than on arbitrarily assigned values.[11]

Given the different scale of challenges in Member States and regions, rigid earmarking at the national level could be replaced with mutually 'visible' national requirements, derived from CSRs tailored for each Member State. These recommendations, in turn, would be based on the actions a country needs to undertake to meet the objectives of the European Green Deal and would be aligned with NECPs. CSRs should account for climate investment needs and consider both national and other European funding sources programmed for this purpose. In practice, this would mean that Member States with greater developmental gaps and larger investment needs would allocate more funds to climate actions – and in turn, receive more funding for such investments from the shared EU pool.

2 General Recommendation 2.
Reinforce Key Principles

The Cohesion Policy's strength, which sets it apart from other EU policies and funding sources, lies in its territorial dimension, shared management, and horizontal principles.

[11] The currently used Rio markers envisage only three categories of climate impact: 100%, 40% and 0%.

These attributes make it socially appealing not only to the regions receiving the largest funding but also to the most affluent ones, as it enhances governance quality, strengthens citizens' identification with the EU, and improves environmental protection.

For this reason, the future Cohesion Policy after 2027 should place even greater emphasis on the regional and local levels. Partnerships must be stronger than ever, and the DNSH principle should evolve from being a brake on harmful investments to becoming a catalyst for the most environmentally and socially beneficial solutions.

DETAILED RECOMMENDATIONS

2.1

Recommendation 2.1.

Strengthening the Territorial Dimension of Cohesion Policy

In the future Cohesion Policy, cities, functional areas, and local governments should play a greater role in its planning and implementation. Decision-making (and authority) should be centred as close to citizens as possible – at the local government level. Even now, local or regional authorities, or institutions, such as those in Poland and Romania, are responsible for implementing a significant portion of cohesion funds. In coal regions undergoing just transition, lower-tier local governments are also tasked with designing measures to support the transition. These experiences should be leveraged by making regionally managed funds at the NUTS2 level (regions) the dominant tool of Cohesion Policy. Instruments at the NUTS3 level (subregions, e.g. combining several counties) should also be developed, building on models such as territorial just transition plans (TJTPs) and Integrated Territorial Investments (ITIs), but – especially in the case of the latter – only after evaluating their performance and addressing existing issues. When planning investments, regional governments should consider demographic challenges and design infrastructure suited to the needs of a changing population.

2.2

Recommendation 2.2.

Introducing 3D Partnerships

The horizontal partnership principle effectively involves partners, including non-governmental organisations, and – through them – citizens, in shaping Cohesion Policy.

It is enshrined in law by the European Commission's 2014 Delegated Regulation, known as the European Code of Conduct on Partnership,[12] as well as the Common Provisions Regulation (CPR) for Cohesion Policy for 2021–2027.[13] However, the principle of partnership needs to be broadened and strengthened.

Partnership should become a genuinely horizontal EU principle, not limited to Cohesion Policy alone. It should encompass all EU policies and financial instruments, including the entire MFF (e.g., Cohesion Policy, the Common Agricultural Policy), as well as instruments like the Modernisation Fund and the Social Climate Fund. Cohesion Policy demonstrates that applying the partnership principle – particularly by including external experts – leads to higher-quality investments.

Partnership should be viewed across three dimensions (hence the 3D partnership concept): horizontal, vertical, and focused on Cohesion Policy objectives.

Horizontal partnership refers to the partnership principle outlined in the European Code of Conduct on Partnership. While the Code ensures partner participation in Cohesion Policy implementation, it requires revision and updates – not only to extend its application to other policies but also to increase partner involvement in the co-shaping of EU policies and instruments by citizens. Bottlenecks for partnership should also be addressed, for instance by adopting clear and uniform rules for forming working groups for the preparation of 2028–2034 programmes, utilising the potential of members from the 2021–2027 monitoring committees, while also bringing in new participants selected in a transparent process. Proposals put forward in public debates, such as making partnership an enabling condition – a prerequisite for fund disbursement – also deserve consideration. However, such a condition would require strengthening and reforming the existing European Code of Conduct on Partnership, clarifying procedures, and applying them throughout the programming period.

Thematic partnerships should also be strengthened, such as collaborations between environmental organisations and social service providers to address issues like energy poverty or the development of energy communities.

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[12] *Commission Delegated Regulation (EU) No 240/2014 of 7 January 2014 on the European code of conduct on partnership in the framework of the European Structural and Investment Funds* (OJ EU L 74/1 of 14.3.2014).

[13] *Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy* (OJ EU L 231/159 of 30.6.2021).

Greater technical assistance and capacity-building support for partners is essential. A more effective future Cohesion Policy – especially with an enhanced territorial dimension – must rely on strong partners, including NGOs. Models like the TJTPs, which bring funding closer to citizens and ensure involvement at every stage, should be studied and adapted for the future of Cohesion Policy.

Vertical partnership focuses on maximising the empowerment of local governments and ensuring balance in the relationship between local authorities, national governments, and the European Commission. It emphasises listening to citizens' voices at the lowest administrative levels and fostering partnership in Cohesion Policy programming at regional, national, and European levels.

Partnership focused on Cohesion Policy objectives is a paradigm shift we recommend, which involves moving from investing 'for citizens' to investing 'by citizens'. Energy communities are a case in point here. Thanks to supporting such grassroots initiatives, citizens are empowered as partners in achieving EU objectives, such as the energy transition.

2.3

Recommendation 2.3.

Implementing a DNSH 2.0 Principle

The Do No Significant Harm (DNSH) principle, a key environmental safeguard for Cohesion Policy investments, requires evaluation and refinement. Introduced as a horizontal principle in the 2021–2027 programming period, it has repeatedly proven effective in preventing environmentally harmful investments (e.g., those involving river regulation). However, its incomplete adaptation from the EU Taxonomy to Cohesion Policy, along with an underdeveloped implementation system, has created challenges for institutions and beneficiaries, risking insufficient environmental and climate protection.

The proposed DNSH 2.0 principle should incorporate an enhanced environmental dimension and a new social dimension. In the environmental dimension, it should evolve towards a Do Significant Benefit (DSB) principle, emphasising a meaningful contribution to the green transition. This includes the complete exclusion of fossil fuels, the burning of primary biomass, and waste incineration, as well as prioritising investments that significantly advance the EU's environmental objectives as defined in Article 9 of the Taxonomy Regulation.[14] In turn, the social dimension should cover areas such as labour quality and standards, citizen well-being, and the inclusive and sustainable development of communities.

It should also be explicitly clarified that DNSH compliance is verified directly for each project, not indirectly through programme-level assessments or project selection criteria, as is currently the case. The DNSH principle must apply uniformly across the 2028–2034 MFF, avoiding the transfer of environmentally harmful projects to more lenient instruments. (For instance, waste incinerators, excluded from Cohesion Policy and NRRPs, have been funded in Poland under the Modernisation Fund, where the DNSH principle had not been applied at the time). To ensure consistency, procedures must be standardised, and clear, simple guidelines must be developed to enable thorough project assessments and ongoing monitoring based on reliable evidence. Importantly, the same rules should apply to private and public investments alike.

The EU Taxonomy should also incorporate social objectives (so-called social taxonomy), and the DNSH principle should extend to societal impacts. Only projects that cause no significant harm to either the environment or society should be funded.

The inclusion of DNSH should be part of the negotiations for the package of regulations for the 2028–2034 MFF. With the Cohesion Policy's territorial dimension strengthened, DNSH analysis should become a mandatory element of Territorial Impact Assessments (TIAs).[15] At the same time, the DNSH principle should be embedded in EU and national legislation on Environmental Impact Assessments (EIAs). However, this would require reforms to ensure independence and high standards in EIA systems (in many countries, including Poland, EIAs are conducted by project developers, who often lack the incentive to critically evaluate their own proposals).

Applying the DNSH principle should also reinforce the spirit of the Aarhus Convention, ensuring public participation in environmental decision-making and strengthening the principle of partnership. Horizontal principles not only apply to all EU funds but also interact with and depend on one another. These synergies should be highlighted in the new Cohesion Policy. Working groups established for programming the 2028–2034 funding period should have the resources and capacity to address the DNSH principle within the context of their programmes. During the implementation phase, Monitoring Committees should be involved in developing DNSH criteria for calls for proposals and assessing the effectiveness of its application, drawing on experiences

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[14] *Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (Text with EEA relevance)* (OJ EU L 198/13 of 22.6.2020).

[15] See Eduardo Medeiros, *Bottlenecks and good practices of DNSH implementation in Cohesion Policy: a comparison between rural and urban areas*, Cohesion for Transitions (C4T) Community of Practice, European Commission, 2024

from the 2021–2027 period. Public awareness of DNSH must also be strengthened. Educational programmes targeting institutions implementing EU funds and potential beneficiaries should emphasise DNSH as a tool for promoting environmentally friendly, economically viable clean technologies – not merely a mechanism for blocking projects harmful for the environment.[16]

General Recommendation 3.

3 Increase the Cohesion Policy's Budget and Ambitions with Long-Term Goals in Mind

The new Cohesion Policy must have a larger budget and pursue the objectives of the European Green Deal with greater ambition. While funding for the green transition in the current 2021–2027 period is at a record high, it remains insufficient. Some outcomes, such as progress in climate change adaptation, are being undermined by the implementation of measures that conflict with the European Green Deal objectives. These include ad hoc responses to natural disasters or the development of environmentally harmful infrastructure, such as inland waterways. In the future, Cohesion Policy investments should be aligned with long-term objectives and strategies, supported by systemic changes at the national and local levels (reforms) to maximise their effectiveness.

[16] See *Zasada nieczynienia poważnych szkód środowisku (DNSH) w funduszach polityki spójności na lata 2021-2027 – analiza i rekomendacje. Materiał podsumowujący prace Zespołu ds. DNSH w ramach Grupy Zadaniowej ds. Zasad Horyzontalnych KUP 2021-2027* [*The DNSH Principle in Cohesion Policy funds 2021–27: analysis and recommendations. Summary of work of the DNSH Unit within the task force on Horizontal Principles PAC 2021–27*], Warsaw, 2024; Daniel Thomson, Christophe Jost, *From theory to practice: A case-based analysis of the EU's 'do no significant harm' principle,* CEE Bankwatch Network, 2024.

3.1

Recommendation 3.1.

Larger Budget with a Focus on Long-Term Objectives

The new EU budget must address the EUR 520 billion annual funding gap for the green transition and reinforce Cohesion Policy's role as a tool for achieving long-term objectives. The 2028–2034 MFF should total approximately EUR 2 trillion, with half dedicated to climate action – a record-breaking EUR 1 trillion is necessary to meet the objectives of the European Green Deal.[17]

Cohesion Policy funds for 2028–2034 will play a pivotal role in achieving the EU's emission reduction targets. Therefore, the funds and programmes must directly align with key elements of the Fit for 55 package, the intermediate 2040 target (proposed by the European Commission as a 90% emission reduction, though not yet formally adopted), and the ultimate goal of climate neutrality by 2050. When preparing programmes, Member States should not only consider their NECPs but also be required to develop and incorporate national Long-Term Strategies (LTS).

The need for an increased budget, combined with the establishment of the European Competitiveness Fund, as announced by European Commission President Ursula von der Leyen, comes alongside several significant financial pressures. These include the repayment of loans taken out for post-pandemic recovery under NextGenerationEU, enhanced support for Ukraine, and the potential expansion of the EU to include new Member States. To meet these challenges, the EU must increase its own resources, which could include higher Member State contributions, loans (similar to the RRF), and new taxes (e.g., on greenhouse gas emitters).

Given limited resources and investment needs that exceed budgetary capacity, better prioritisation of investments is essential. Grant funding should prioritise projects with horizontal impacts that benefit both the green and social transitions, such as initiatives supporting just transition and community energy. Additionally, investments that unlock and facilitate bankable private investments, such as the expansion and modernisation of electricity grids to enable both citizen- and business-driven renewable energy projects, should be prioritised.

[17] See *Public Statement: A Social and Green Investment Plan for a prosperous and just transition*, 2024.

Recommendation 3.2.

3.2 Objectives Tailored to Context and Specific Actions to Achieve Them

While the long-term objectives are defined by the European Green Deal and other strategic documents, Cohesion Policy should provide a clear pathway to achieving them. This requires greater precision than is currently the case, particularly in the definition of key terms. At present, concepts such as 'green-blue infrastructure' are vague and open to broad interpretation, leading to the funding of projects that fail to align with environmental objectives or, in some cases, even harm them. Even the term 'biodiversity' can be ambiguous, allowing for instances of greenwashing. Definitions should be anchored in NECPs, sectoral strategies, and EU law. For biodiversity-related actions, investment planning should be based on the Nature Restoration Law (NRL) and the Prioritised Action Frameworks (PAFs) for the Natura 2000 network.

At the same time, in an era of unprecedented economic and geopolitical turbulence, alongside increasingly severe natural disasters driven by climate change, there is a need for greater flexibility in choosing methods to achieve these long-term objectives. Managing authorities, in collaboration with programme implementation partners, should have the ability to select actions that ensure the achievement of outcome indicators rather than focusing primarily on product indicators, as has often been the case until now.

General Recommendation 4.

4 Strengthen the Environmental Dimension

With each successive budget cycle, Cohesion Policy becomes increasingly aligned with green objectives, but this remains insufficient to meet the investment needs of the green transition. Moreover, it continues to support harmful, misleading, and counterproductive measures that undermine efforts toward decarbonisation and nature conservation.

Environmental concerns are not integrated horizontally across programmes. This means they are not systematically incorporated into actions in areas such as transport, agriculture, or energy. During EU Funds programming, nature-focused initiatives are often treated as a separate investment category, making them the first target for budget cuts or reallocations to 'more urgent' expenditures. Without reducing the funding envelope for environmental actions, there must be a requirement to integrate environmental aspects into other areas and finance them from the allocations for those sectors.

In 2024, the Nature Restoration Law (NRL) was adopted,[18] establishing the legal foundation for biodiversity restoration and improved climate change adaptation. That same year, the EU faced an unprecedented scale and intensity of climate-driven natural disasters. The future Cohesion Policy must respond to these challenges by more effectively eliminating support for harmful measures and prioritising solutions recognised as most effective for achieving the objectives of the European Green Deal, particularly the 2030 Biodiversity Strategy. It should also provide stronger support for mitigating the impacts of natural disasters by promoting nature-based adaptation solutions. Achieving this will require coherent and predictable financing.

DETAILED RECOMMENDATIONS

4.1

Recommendation 4.1.

No Fossil Fuels, Harmful Technologies, or Half-Measures

The next Cohesion Policy must explicitly exclude the funding of fossil fuels, the burning of primary biomass, and waste incineration. While restrictions were introduced in the 2021–2027 programming period, numerous exceptions have allowed substantial funding to flow into fossil gas infrastructure and biomass projects. For the 2028–2034 period, this issue must be addressed unequivocally: these technologies should not receive funding.

Careful consideration is also needed for technologies that are criticised by experts or that, in practice, prolong the use of fossil fuels. Solutions like Carbon Capture and Storage (CCS) or 'hydrogen-ready' pipelines effectively delay the transition away from coal and fossil gas. These technologies should not be supported by Cohesion Policy funds, especially as their research and development components are already earmarked for the European Competitiveness Fund. Cohesion Policy should focus on proven, effective technologies that do not hinder the development of renewable

[18] *Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (Text with EEA relevance)* (OJ EU L 2024/1991 of 29.7.2024).

energy sources (RES). This also means that nuclear energy should remain ineligible for Cohesion Policy funding. Moreover, the development of RES must not conflict with environmental objectives either, and certain projects – such as run-of-river hydropower plants – should be excluded from funding due to their potential harm to ecosystems.

Recommendation 4.2.

4.2 Climate Adaptation Must Exclusively Employ Nature-Based Solutions

Cohesion Policy plays a fundamental role in supporting climate change adaptation, but investments are not always as effective as expected. In some cases, funding has even been directed towards actions that undermine efforts to reduce the impacts of climate change on the economy and society. To address this, in addition to the previously recommended strengthening of the DNSH principle, the next Cohesion Policy should adopt a rule mandating that all adaptation measures use Nature-Based Solutions (NBS) and ecosystem services. In practice, this would mean aligning Cohesion Policy interventions with the NRL provisions and using national nature restoration plans as a basis for programming funds. Existing climate proofing mechanisms should also be expanded to include a new category of 'disaster proofing' to assess and address the resilience of projects to natural disasters.

Recommendation 4.3.

4.3 Focusing Resources on Adaptation – Creating a Dedicated Biodiversity Fund

Implementing the NRL, specifically the national nature restoration plans that Member States must adopt by mid-2026, will streamline actions related to climate change adaptation and biodiversity restoration. This process will require significant financial resources, much of which will come from European Funds. We recommend establishing a dedicated financial envelope (e.g., a Biodiversity Fund) to finance the implementation of national nature restoration plans, among other initiatives. The legal form of this fund will depend on decisions regarding the structure of EU funds and is secondary to the objective outlined here. This fund would secure financing for national and regional activities implementing the NRL and replace the current 'soft' biodiversity earmarking. It would also extend significantly beyond the current focus on implementing the Prioritised Action Frameworks for the Natura 2000 network.

Recommendation 4.4.

4.4 Better Recovery from Natural Disasters – RESTORE Building on NRL

In response to the enormous-scale natural disasters of 2024, the EC proposed an amendment to fund regulations, introducing the RESTORE plan, which allows for the creation of a new priority within Cohesion Policy programmes. Funds allocated for disaster recovery will become more accessible to affected areas (e.g., with a 25% advance payment and the possibility of 95% EU co-financing).

However, these resources should contribute to achieving the NRL objectives. They must not simply restore the status quo ante, but instead follow the 'Build Back Better' principle by incorporating nature-based solutions and ensuring the inclusion of social infrastructure in all contexts. Investments should prioritise strategies that relocate people and economic infrastructure away from high-risk areas (e.g., flood zones) and enhance societal resilience in vulnerable regions, fostering a 'living with floods' approach to mitigate future risks.

General Recommendation 5.

5 Strengthen the Social Dimension

The social dimension of cohesion policy encompasses several aspects. Beyond the implementation mechanisms and procedures mentioned earlier (e.g., the 3D partnership), it is crucial to support investments with positive social impacts and those that promote both green and social transition. This includes the call to strengthen the EU taxonomy by adding a social dimension and excluding funding for actions that cause significant harm not only to the environment but also to society (as part of the DNSH 2.0 principle). Another critical priority is stronger support in the 2028–2034 EU budget for the just transition process, both in its broader sense (as a foundational principle of the green transition) and in its narrower sense (supporting coal regions). Within the paradigm of just transition *sensu lato*, this includes supporting labour market transitions, fostering the widespread development of green skills, providing targeted assistance to the 'green collar' workforce, and addressing energy and transport poverty.

Environmental and climate education, combined with education that enhances social resilience at national, regional, and especially local levels, should be a horizontal element of Cohesion Policy, accompanying various types of investments. Expanding knowledge of the green transition will increase resilience to climate disinformation, which undermines citizens' trust in the EU, while also strengthening societal resilience to various crises directly or indirectly caused by climate change.

DETAILED RECOMMENDATIONS

Recommendation 5.1.

5.1 A Broad Definition of the Just Transition (*sensu lato*) – Society at the Centre of the Transition

For Europe's green transition to succeed, it must have the support and engagement of citizens. Society should benefit from the transition, and people should actively participate as its drivers.

Grant funding should prioritise investments with a horizontal dimension, combining social, climate, environmental, and energy benefits. European Funds should support climate investments that bring tangible advantages to the most vulnerable groups or projects with clear social impacts. A prime example is the support for energy cooperatives, which go far beyond merely being a form of energy production (see recommendations on community energy).

The 2028–2034 Cohesion Policy must also 'be aware of' Social Climate Plans implementing the Social Climate Fund (SCF) for 2026–2032 and enhance its investments through resources from the European Regional Development Fund (ERDF), the European Social Fund Plus (ESF+), and the Just Transition Fund (JTF) (or equivalent funds under a new architecture). Furthermore, between 2033 (after SCF ends) and 2036 (the N+2 period for 2028-2034 MFF), Cohesion Policy should effectively take over the continuation of these expenditures unless the SCF itself is extended or increased. Social investments should be preceded by capacity-building support for the development of skills in the relevant sectors.

Recommendation 5.2.

5.2 Sustainable Resolution of Social Issues – the Example of Energy Poverty

Addressing energy poverty cannot be limited to subsidies for energy bills or retrofitting buildings to achieve energy savings. The future Cohesion Policy should approach energy poverty as a complex issue requiring an interdisciplinary (holistic) approach. This should include awareness-raising and educational initiatives, the development of social services, and investments in infrastructure, including social infrastructure and social innovations.

Strengthening the capacity and competencies of institutions and partners, including NGOs, should also be prioritised to enable the implementation of investments in social infrastructure.

Combating energy poverty should form part of resilience education, which equips society to handle crises and ensures that no one is left behind during the energy and climate transition.

Recommendation 5.3.

5.3 Developing Green Skills

A key component of the social dimension of the green transition is the development of so-called green skills and green collar jobs – skills and professions involved in the transition, spanning a wide range of profiles. These range from energy advisors and researchers in new renewable energy technologies to team managers. Currently, support for this area within Cohesion Policy is limited, inconsistent, and difficult to monitor. In the future, this support should be designed with a better understanding of labour market challenges, including the social dimension of competitiveness, labour costs relative to other global regions, and similar factors.

It is essential to standardise the monitoring of green competencies during the programming of funds in the next financial perspective. This will be achievable through operationalising clear definitions and drawing on practical experience gained during the 2021–2027 period. Such monitoring will help streamline assistance, identify key industries or dimensions for targeted support, and better evaluate the effectiveness of funded activities.

A shift is needed from a focus on spending efficiency and accounting to an approach oriented towards outcomes. One effective method for financing projects through the ESF+ could be Financing Not Linked to Costs (FNLC), provided robust result indicators and ambitious yet realistic objectives are established.

Recommendation 5.4.

5.4 A Strict Definition of the Just Transition (*sensu stricto*) – Maintaining and Continuing the JTF

The Just Transition Fund (JTF) should continue to be a key component of the future Cohesion Policy, supporting the mitigation of the social impacts of decarbonisation in coal regions.[19] Given its strictly territorial and comprehensive dimension and nature, the JTF aligns closely with the EU's treaty-based objective of fostering socio-economic and territorial cohesion. If existing funds are merged into a single fund in the 2028–2034 MFF, the JTF should be maintained as a sub-fund (financial envelope) with guaranteed allocations and a scope of support similar to its current design.

The JTF's budget should remain at least at its current level or be increased (minimum around EUR 20 billion), expanded to include additional coal regions that were ineligible during the 2021–2027 period, and focused specifically on coal-dependent areas (with other industries receiving support from the European Competitiveness Fund or other industry-specific instruments). At the same time, the effectiveness of the other two pillars of the Just Transition Mechanism, which rely on financial instruments, should be assessed, and their continuation evaluated.

Support rules for just transition projects should address challenges at the NUTS3 regional level to ensure that wealthier parts of regions – typically the capital cities of NUTS2 subregions (e.g., voivodeship capitals in Poland) – do not distort the overall picture of coal-dependent areas within them. Above all, the required level of co–financing should depend on the GDP at the NUTS3 level, rather than at the broader NUTS2 level, as is currently the case. A Green Rewarding Mechanism should also be introduced, directing greater support to regions that excel in using the JTF during

[19] See *Keeping the promise: Why the Just Transition Fund must be maintained in the next EU budget*, Joint Statement, CEE Bankwatch Network, 2024.

the 2021–2027 period. This would serve as an incentive for others to implement the fund more effectively in the future.

Experience from the current JTF shows strong demand for 'hard' investments in areas like RES, energy efficiency, and the redevelopment of former mining sites. However, actions critical to the success of the just transition – such as creating green jobs or protecting biodiversity in post-industrial areas – have been more challenging. These areas need further evaluation and reinforcement in the next funding period, ensuring the continuation of 'hard' investments while strengthening support for 'soft' measures.

Consideration should also be given to 'unlocking' resources from the Modernisation Fund to complement JTF allocations. This could be achieved by adjusting the MF's greenhouse gas emission reduction requirements to accommodate specific actions within TJTPs. Alternatively, funds from the Modernisation Fund could be programmed directly for RES and energy efficiency, while 'soft', social measures could be supported through the JTF.

5.5 Recommendation 5.5.

Greater Support for Citizen-Driven Energy

Citizen-driven energy, meaning grassroots energy generation initiatives such as energy cooperatives, offers numerous advantages that extend well beyond the purely energy-related domain. It exemplifies an area that Cohesion Policy should actively support, as it enables the achievement of social, economic, and territorial cohesion objectives with relatively low financial input. In addition to enhancing the decentralisation and stability of energy systems, cooperatives foster local community integration, build social resilience, and have the potential to reduce energy poverty. This became particularly evident following the September 2024 floods in south-western Poland, where a newly forming energy cooperative became a hub for organising flood relief efforts, with cooperative members taking on leadership roles within the local community. However, support for community energy from the 2021–2027 Cohesion Policy funds has been insufficient and, when present, primarily limited to pilot initiatives.

In the 2028–2034 budget cycle, Cohesion Policy should envisage greater support for citizen-driven energy. This includes financial support (grants for energy cooperatives), legal support (reforms to implement the European acquis, particularly the RED III Directive, and to adopt best practices from other Member States), as well as organisational support (strengthening the capacity of institutions and beneficiaries).

At the regional level, reforms should include analyses, feasibility studies, and development strategies for citizen-driven energy, tailored to the specific characteristics of individual regions. This would facilitate the design and implementation of effective support systems under European Funds.

Open List of Funding Priorities

Complete exclusion of funding for fossil fuels, burning primary biomass and waste incineration

1. **Just transition for coal regions** – new territorial just transition plans (TJTPs) prepared based on the 2021–2027 experience.

2. **Green skills** – strategic restructuring of the labour market for the green transition.

3. **Distributed energy**, with a focus on **citizen-driven energy** – strategically planned development: financial assistance backed by regulatory changes and organisational aid.

4. **Environmental education for the public** – fostering public support for the transformation and shaping pro-ecological attitudes.

5. **Transmission and distribution electricity networks**, including **energy storage** – transforming and stabilising the energy system to support renewable energy, distributed energy, and electrification of the economy.

6. **Energy efficiency of buildings and enterprises** – supporting the reduction of energy poverty and decarbonisation of the business sector.

7. **Socially inclusive decarbonisation of transport** – electrification of railway lines in the context of transport poverty and the decarbonisation of transport.

8. **Climate adaptation** – improving resilience to climate change and mitigating the effects of natural disasters, employing nature-based solutions linked to NRL objectives.

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