

Implementation of the Do No Significant Harm (DNSH) principle in the 2021-2027 Cohesion Policy funds in Poland - analysis and recommendations

Summary material of the work of the DNSH Team within the Polish Partnership Agreement Committee 2021-2027 Horizontal Principles Task Force¹

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Introduction

The *Do No Significant Harm* (to environment) (DNSH) principle was introduced as part of the European Green Deal, aimed at ensuring that all EU-funded projects and policies do not adversely impact environmental objectives. As the EU works towards climate neutrality by 2050, the DNSH principle serves as a key safeguard in preventing actions that could undermine the environmental progress achieved. However, while this

¹ Contact: Krzysztof Mrozek, Head of the DNSH Team, Polish Green Network, krzysztofmrzek@zielonasiec.pl; English version edited by Daniela Maksin, Polish Green Network.

principle provides a solid foundation, its practical implementation across EU member states remains a significant challenge. The varying capacities and approaches of individual countries have complicated the uniform application of DNSH, particularly in Cohesion Policy funds. This analysis will explore these challenges in Poland and focus on recommendations to ensure that the DNSH principle is effectively embedded in the policies and projects supported by EU funding, emphasising the need for consistent and rigorous implementation at the national level.

The application of the DNSH principle was the subject of the work of a team set up within the Horizontal Principles Task Force established at the 2021-2027 Partnership Agreement Committee. The team consisted of 48 individuals representing the partners present in the 2021-2027 Partnership Agreement Committee (PAC), as well as external experts proposed by the PAC members. The team's work lasted five months and included the analysis of available information and the formulation of recommendations. The team cooperated with the Ministry of Development Funds and Regional Policy and the Managing Authorities of the Cohesion Policy programmes (MAs), including by addressing an enquiry to all MAs on the application of the DNSH principle in each institution.

The Team's findings, conclusions and recommendations presented in this analysis provide a first summary of the implementation of the DNSH principle in the 2021-2027 Multiannual Financial Framework (MFF 2021-2027) in Poland. A comprehensive assessment of the challenges and formulation of full recommendations will be possible when further lessons from the implementation of the current MFF are available, including the results of a comprehensive evaluation planned for the following years.

Definitions and legal bases

The Do No Significant Harm (DNSH) principle is a new horizontal principle in the Cohesion Policy funds, but its roots are in long-established international instruments - it can be found in, inter alia, the United Nations Convention on the Law of the Non-Exclusive Use of International Watercourses of 21 May 1997 (not ratified in Poland) (Article 7)². **Its introduction into EU financial mechanisms should be linked to the EU's desire to ensure sustainable funding and to achieve the EU's Treaty objective of ensuring a high level of environmental protection** and improvement of the quality of **the environment** (Article 3(3) TEU³).

² https://treaties.un.org/doc/Treaties/1998/09/19980925%2006-30%20PM/Ch_XXVII_12p.pdf

³ Treaty on European Union, C 202/15, https://eur-lex.europa.eu/resource.html?uri=cellar:9e8d52e1-2c70-11e6-b497-01aa75ed71a1.0006.01/DOC_2&format=PDF

EU level

The principle of not doing serious harm is a kind of 'safeguard' embedded in the EU Sustainable Finance Taxonomy⁴. While the Taxonomy as a whole is intended to define and categorise projects considered sustainable, the DNSH principle is intended to help verify that they do not pose a risk of causing serious harm. In addition to the Taxonomy Regulation are the Annexes - Technical Verification Criteria, which provide specific guidance on how to define 'harm' and the 'significance' of that harm.

Article 17 of the EU Taxonomy states:

Article 17

Significant harm to environmental objectives

1. For the purposes of point (b) of Article 3, taking into account the life cycle of the products and services provided by an economic activity, including evidence from existing life-cycle assessments, that economic activity shall be considered to significantly harm:

(a) climate change mitigation, where that activity leads to significant greenhouse gas emissions;

(b) climate change adaptation, where that activity leads to an increased adverse impact of the current climate and the expected future climate, on the activity itself or on people, nature or assets;

(c) the sustainable use and protection of water and marine resources, where that activity is detrimental:

(i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or

(ii) to the good environmental status of marine waters;

⁴ 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), <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32020R0852>

- (d) the circular economy, including waste prevention and recycling, where:
- (i) that activity leads to significant inefficiencies in the use of materials or in the direct or indirect use of natural resources such as non-renewable energy sources, raw materials, water and land at one or more stages of the life cycle of products, including in terms of durability, reparability, upgradability, reusability or recyclability of products;
 - (ii) that activity leads to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or
 - (iii) the long-term disposal of waste may cause significant and long-term harm to the environment;
- (e) pollution prevention and control, where that activity leads to a significant increase in the emissions of pollutants into air, water or land, as compared with the situation before the activity started; or
- (f) the protection and restoration of biodiversity and ecosystems, where that activity is:
- (i) significantly detrimental to the good condition and resilience of ecosystems; or
 - (ii) detrimental to the conservation status of habitats and species, including those of Union interest.
2. When assessing an economic activity against the criteria set out in paragraph 1, both the environmental impact of the activity itself and the environmental impact of the products and services provided by that activity throughout their life cycle shall be taken into account, in particular by considering the production, use and end of life of those products and services.

In its 29 April 2021 communication (COM(2021) 219)⁵, the European Commission declares that, with its new legislative approach, it will "ensure that the 'do no significant

⁵ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: *Better regulation: Joining forces to make better laws*, COM(2021) 219, 29.4.2021, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021DC0219>.

harm' principle is applied in all policy areas in line with the pledge made in the European Green Deal".

The DNSH principle has been applied in the Recovery and Resilience Facility (hence its use in the national Recovery and Resilience Plans). Amongst others, Article 5(2) of the Recovery Facility Regulation⁶ states that "*the Facility shall only support measures respecting the principle of 'do no significant harm'*", while Article 19(3)(d) states that "*the Commission shall provide technical guidance to the Member States to that effect [verifying the adequacy of a Member State's proposed NRRP]*". Guidance on the assessment of the Facility, also in terms of the DNSH principle, is provided in Annex V of Regulation 2021/241

The DNSH principle has also been included in the Cohesion Policy funds. However, in contrast to the Recovery Instrument Regulation, the so-called Common Provisions Regulation for the European Funds 2021-2027 (CPR)⁷ treats the DNSH principle in a much more general way. The principle is only referred to in two places, i.e.: Recital 10 and Article 9. By contrast, in the regulations for the European Regional Development Fund and the Cohesion Fund⁸, and for the Just Transition Fund⁹, the DNSH principle only appears in the (samely worded) Recital 6. This has raised interpretative challenges, making it difficult to apply the DNSH principle in practice.

Common Provisions Regulation (CPR):

Recital (10)

Reflecting the importance of tackling climate change in line with the Union's commitments to implement the Paris Agreement and the United Nations Sustainable Development Goals, the Funds should contribute to mainstreaming climate actions and to the achievement of an overall target of 30 % of the Union budget expenditure supporting climate objectives. In that context, the Funds should support activities that would respect the climate and environmental standards and priorities of the Union and would do no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council.

⁶Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility, <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32021R0241#d1e39-17-1>

⁷ 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, <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32021R1060>.

⁸ Regulation (EU) 2021/1058 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and on the Cohesion Fund, <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32021R1058>

⁹ Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund, <https://eur-lex.europa.eu/eli/reg/2021/1056/oj>

Adequate mechanisms to ensure the climate proofing of supported investment in infrastructure should be an integral part of programming and implementation of the Funds.

Article 9

Horizontal principles

(4) The objectives of the Funds shall be pursued in line with the objective of promoting sustainable development as set out in Article 11 TFEU, taking into account the UN Sustainable Development Goals, the Paris Agreement and the "do no significant harm" principle.

The objectives of the Funds shall be pursued in full respect of the Union environmental acquis.

ERDF and CF Regulation and JTF Regulation

Recital (6)

[Both funds]/[(...) the JTF] should support activities that respect the climate and environmental standards and priorities of the Union and do no significant harm to the environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council, and that ensure the transition towards a low carbon economy in the pathway to achieving a climate-neutral Union by 2050

Although the DNSH principle is derived from the Taxonomy, the Taxonomy, as a system for assessing both the risk of serious harm and having a substantial positive impact, is not completely implemented in the Cohesion Policy. Moreover, as can be seen in the above quotations from the Common Provisions Regulation, it only refers to Article 17 of the Taxonomy and not to its Annexes, which contain the detailed rationale for determining the 'seriousness' of harm for environmental purposes. Thus, the technical verification criteria are not binding in the Cohesion Policy.

The application of the DNSH principle in the Cohesion Policy is only addressed in the Commission's explanatory note of 27 September 2021,¹⁰ indicating that there is no need

¹⁰ Commission explanatory note APPLICATION OF THE "DO NO SIGNIFICANT HARM" PRINCIPLE UNDER COHESION POLICY GESIF_21-0025-00,

for a DNSH assessment at individual project level, while stipulating that it is the responsibility of Member States to select for funding only those operations that comply with DNSH-verified programmes (types of action) and that comply with European environmental legislation.

However, it is worth noting the recent move to extend the application of the DNSH principle to all EU-funded projects - the DNSH principle was included in the EU Financial Regulation adopted on 23 September 2024¹¹, Article 33(2)(d) of which states that: *"programmes and actions shall be implemented, where feasible and appropriate in accordance with the relevant sectoral legislation, in such a way as to meet their designated objectives and not cause serious harm to the environmental objectives of climate change mitigation, climate change adaptation, sustainable use and conservation of water and marine resources, the transition to a circular economy, pollution prevention and control and the protection and restoration of biodiversity and ecosystems as set out in Article 9 of Regulation (EU) 2020/852 [on Taxonomy] of the European Parliament and of the Council."*

National level

Adherence to the DNSH principle in the Cohesion Policy funds is required by the Partnership Agreement 2021-2027 (PA), where the mechanism for its application is described in subchapter 9.2. The DNSH principle is also referred to in the parts of the PA dealing with specific areas of intervention, and some exemptions or recommendations in the PA derive from the DNSH principle.

Partnership Agreement 2021-2027

9.2 The principle of sustainable development and the principle of "do no significant harm" (DNSH)

Institutions involved in the disbursement of Cohesion Policy funds should support actions that would respect the Union's climate and environmental standards and priorities and that would not do serious harm to environmental objectives in accordance with the 'Do no significant harm' (DNSH) principle across all programmes.

https://www.anpal.gov.it/documents/552016/1098881/06_EGESIF_21-0025-00_DNSH_expl_note.pdf/23bd2ac2-a422-a570-599e-e976c7eb33d5?t=1634727397571

¹¹ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AL_202402509

The DNSH principle will be analysed at programme level and for each type of Cohesion Policy intervention. The exclusion from the analysis at the level of the UP only covers the types of actions for which an analysis of the DNSH principle has been made under the National Reconstruction Programme^[1].

The DNSH analysis carried out for action types within national programmes can be applied to regional programmes for the same action types.

Where risks to DNSH compliance are identified, certain types of projects may be excluded from Cohesion Policy support. In some cases, in order to comply with DNSH, Managing Authorities will ensure that the scope of intervention is appropriately narrowed down, the conditions for co-financing are defined or appropriate mitigating measures are taken at the level of selection of operations. One of the tools for implementing the principle of sustainable development in the 2021-2027 Cohesion Policy will be the use of project selection criteria supporting environmentally friendly solutions such as energy and water saving, reuse of resources, reduction of impacts on biodiversity, etc. Criteria of this type will be tailored to the nature of the intervention and will be applied across all policy objectives.

For the 2021-2027 budget cycle, the Minister of Development Funds and Regional Policy did not issue guidance on the application of the DNSH principle, as was the case for the horizontal equality principles. Instead, manuals developed for the National Recovery and Resilience Plan have been made available - for institutions and for applicants and beneficiaries¹². The exception is the "Guidelines for the Implementation of Horizontal Principles under the European Funds for Fisheries Programme 2021-2027"¹³ (issued by the Minister of Agriculture and Rural Development), which includes a short section on the DNSH principle.

The preparation of each of the programmes indicated in the Partnership Agreement for 2021-2027 was accompanied by DNSH assessments of the planned types of projects, the preparation of which was carried out by the managing authorities of the programmes,

¹² <https://www.kpo.gov.pl/strony/o-kpo/dla-instytucji/dokumenty/dnsh/>

¹³ Guidelines for the implementation of horizontal rules under the European Fisheries Funds programme 2021-2027 (RYB.ps.0211.1.2024), https://www.funduszeuropejskie.gov.pl/media/130822/Wytyczne_Iz_zasady_horyzontalne_14_03_2024.pdf

either by commissioning their own departments dealing with environmental issues or by external contractors.

The DNSH principle is also included in the methodology and horizontal criteria of the programmes as an obligatory criterion, the non-fulfilment of which means the project cannot be co-financed. Consequently, the relevant sections on DNSH are included in the grant application forms developed for calls for proposals.

Example DNSH criterion - European Funds for Infrastructure, Climate, Environment programme 2021-2027 (FEnIKS):

<p>The principle of sustainable development, including the "do no significant harm" principle</p> <p>❖ The criterion is derived from CPR Article 9(4).</p>	<p>It is assessed whether the project complies with the principle of sustainable development referred to in Article 9(4) of the CPR.</p> <p>The applicant will demonstrate that the project is consistent with the UN Sustainable Development Goals, the Paris Agreement and the 'do no significant harm' principle. As part of the presentation of the project's fulfilment of the UN Sustainable Development Goals, reference should be made to those goals that apply to the type of project in question.</p> <p>Demonstrate how the project supports actions that respect EU climate standards and priorities.</p> <p>As part of the confirmation of compliance with the 'do no significant harm' principle, reference should be made to the provisions of the expert report commissioned by the Ministry of Development Funds and Regional Policy:</p> <p>"Analysis of the fulfilment of the "do no significant harm" (DNSH) principle, within the meaning of Article 17 of Regulation (EU) 2020/852 for the draft document entitled European Funds for Infrastructure, Climate, Environment 2021-2027".</p> <p>and the findings therein for each type of project.</p> <p>The applicant shall justify in the grant application that the sustainability principle is met for the project as a whole.</p>	<p>YES / NO</p>
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Main conclusions (issues)

During the work of the DNSH Principle Team, our attention was drawn to the limited availability of data and identified good or bad practices, which is due to the delays in the implementation of programmes in the MFF 2021-2027. The first calls were announced in 2023, so there is still no experience of the application of the DNSH principle in the implementation, monitoring of projects. In addition, there are many EU and national documents and publications in circulation that approach the application of the DNSH principle in different ways. Finally, developing a uniform approach for all programmes is difficult due to the specificities of the programmes. Therefore, much of the focus has been on proposing procedural solutions and improving coordination and exchange of experiences.

In the course of the Team's work, we highlighted the following issues:

- The DNSH principle as a new horizontal principle in Cohesion Policy raises ambiguity as to how it should be applied and monitored. This was particularly problematic at the start of the MFF 2021-2027.
- The challenge for institutions and beneficiaries was the different approach to the application of the DNSH principle in Cohesion Policy and NRRP.
- It was even unclear what "significant harm" is in relation to the environmental objectives identified in the Taxonomy. Article 17 of the Taxonomy, which is referred to in the CPR, does not provide a clear definition, but guidance is provided in the non-binding delegated acts of the Taxonomy for the European Funds¹⁴.
- The DNSH rule raised concerns about negative impacts on the efficiency of implementation of the MFF 2021-2027 (risk of causing delays). However, despite the concerns and the objective delay (resulting, inter alia, from the COVID-19 pandemic and the prioritisation of NRRP programming), we have so far found no significant impact on the pace of programmes' implementation.
- The DNSH principle has the potential to enhance nature conservation and support the achievement of climate goals, but also promote the use of state of the art, environmentally friendly and cost-effective solutions.

In the absence of a unified system for the implementation of the DNSH principle, in a situation where EU regulations and guidelines do not contain specific provisions on the application of the DNSH principle at the level of calls for proposals and projects, the solutions applied by Managing Authorities, such as the project selection criteria used,

¹⁴ See Beltran Miralles, M., Gourdon, T., Seigneur, I., Arranz Padilla, M. and Pickard Garcia, N., The implementation of the 'Do No Significant Harm' principle in selected EU instruments, Publications Office of the European Union, Luxembourg, 2023, [doi:10.2760/18850](https://doi.org/10.2760/18850), JRC135691, p. 8.

the information required in the grant application and the checklists used, play an important role.

Challenges in applying the DNSH principle

As indicated above, the application of the DNSH principle in the MFF 2021-2027 raises a number of challenges. They concern both the institutions programming and implementing European Funds, as well as applicants and beneficiaries. They are mainly due to the late issued, imprecise EU level guidelines supplemented during the 2021-2027 budget cycle, the parallel, different application of DNSH in the NRRP and Cohesion Policy and the lack of sufficient coordination and information exchange between MAs.

In the course of the Team's work, we have identified the following challenges in applying the DNSH principle in the 2021-2027 programming period:

1. Lack of a uniform procedural approach to DNSH-compliance assessment. Although the EC has explicitly indicated that a DNSH assessment for individual projects is not required, at the same time it expects Member States (and in practice Managing Authorities) to ensure that projects comply with programmes, which in turn must be verified for DNSH. Thus, *de facto*, the DNSH compliance of projects must be ensured, but not by assessing individual projects, but by formulating project selection criteria and other funding documents that allow excluding support for projects that do not comply with DNSH. This posed a challenge to the MA in setting up a system for implementing and monitoring the DNSH principle.
2. The difficulty is the lack of a defined interpretative position at EU level. In addition to the issue of the lack of a clear definition of 'significant harm' indicated earlier, the EU legislation also raises other challenges: in the General Regulation (CPR), the DNSH principle is mentioned in Article 9(4), while it is missing from the provisions on project selection criteria (Article 73), which mention environmental impact assessment (point e) and building climate resilience (point j) among the requirements to be verified. It should be noted that the DNSH principle also refers to climate change in the area of adaptation as well as mitigation. As a result, both compliance with the DNSH principle and compliance with climate resilience are assessed in the criteria.
3. Lack of a clear link between the DNSH principle and existing national legislation, primarily in the field of environmental protection (environmental impact assessments cover a large part, but not all, of DNSH issues, e.g. they do not cover the environmental objective related to circular economy, many projects are not subject to the EIA procedure).

4. It is also a challenge to separately assess other peri-environmental criteria, e.g. eco-design, use of rainwater, use of recycled waste, environmental impact assessment, although these criteria fit with the DNSH principle.
5. At the programming stage and at the beginning of the implementation of the MFF 2021-2027, there was a lack of coordination between the Managing Authorities on the operationalisation of the DNSH principle.
6. DNSH assessments for individual programmes were produced independently and vary in quality, some of them are inconclusive.
7. The understanding of the DNSH principle varies from project to project, with it being particularly difficult to operationalise the principle for 'soft' projects such as procurement, trainings, etc. The potential for serious harm in such interventions is questionable.
8. The challenge is to determine how to document the implementation of the DNSH principle by beneficiaries. Difficulties have been identified in translating DNSH into criteria and application, and into the evidence that is required to confirm compliance with DNSH. Monitoring at the level of implementation and sustainability of projects is particularly difficult.
9. The inclusion of the DNSH principle in the project is a challenge for applicants. This is due to differing interpretations of the DNSH principle, resulting in a high percentage of rejected applications due to incorrect completion of the DNSH section.
10. At the beginning of the implementation of the programmes (before the first calls for proposals), there was a lack of time and resources to develop and deliver DNSH training. There is still a lack of qualified trainers able to train institutions and applicants.
11. There is also a lack of experts qualified to assess the DNSH principle (the application assessment stage).

Good practices

In the absence of a unified approach to the DNSH principle, individual managing and implementing institutions developed their own practice of implementation. It is worth emphasising that representatives of the EC and partners present in the Monitoring Committees were involved in the development of practical approaches to the application of the DNSH principle in programme implementation, e.g. through proposals of criteria or participation in working groups. This allowed for identification of good practices that can serve as an inspiration for other managing and implementing institutions, as well as a basis for the adoption of systemic solutions for the next budget cycle 2028-2034. These include activities such as:

1. **Procedures developed:** Insertion of DNSH obligations in the grant agreement, subsequently verified by the project environmental compliance analysis form and the checklist for institutions, again verified at the project site (European Funds for Modern Economy programme, program Fundusze Europejskie dla Nowoczesnej Gospodarki, FENG). This resulted in greater efficiency than solely applying the DNSH criterion in the project selection criteria.
2. **Involvement of programme institutions:** Harnessing the potential of the Monitoring Committee as a body bringing together representatives of the administration and partners outside the administration, including experts, social, non-governmental, and economic organisations. For example, the established DNSH working group within the Monitoring Committee of the European Funds for Infrastructure, Climate, Environment programme (program Fundusze Europejskie na Infrastrukturę, Klimat, Środowisko, FEnIKS) enables a working discussion of the criteria proposed by the MA before the MC meeting, allows for additional meetings with experts to clarify doubts, etc.
3. **Information and training activities:** Adaptation and publication of information material to the specificities of the programme and the information needs of its potential beneficiaries. For example, a dedicated manual has been prepared for the FENG programme. E-learning on environmental issues including, inter alia, the DNSH principle is in preparation. On the other hand, institutions in the FEnIKS programme make available for specific calls the recordings of trainings (webinars) on DNSH, supplemented with a list of questions and answers (Q&A) or a sample list of evidence confirming compliance with the DNSH principle (Centre for EU Transport Projects, Centrum Unijnych Projektów Transportowych, CUPT).¹⁵

Recommendations

Concerning implementation of the MFF 2021-2027

Given the advancement of the implementation of the European Funds for 2021-2027, the following recommendations are suggestions and guidance to support institutions and beneficiaries in applying the DNSH principle. The recommendations should be applied to the extent that they can complement and improve the existing practice of the institutions.

- **Cooperation between institutions:**

¹⁵ See <https://www.cupt.gov.pl/strefa-beneficjenta/wdrazanie-projektow/ochrona-srodowiska/zasada-dnsh/>

- Sharing of experience and knowledge between MAs, e.g. mailing lists, regular online meetings; use of the Environment for Development Partnership Network forum of the Ministry of Climate and Environment, as well as the active attitude of the Coordinating Institution (Ministry of Development Funds and Regional Policy).
- Joint creation and usage of a database of good practices and exemptions enabling the implementation of good practices from other MAs to the extent that they may be helpful in a given programme.
- Using the potential of the Monitoring Committees as bodies bringing together a variety of partners, including experts and practitioners in the application of the DNSH principle, for example by enabling the MC to discuss in depth issues related to the application of the DNSH principle in individual calls and to assess its effectiveness. This could be done, for example, through dedicated working groups (on DNSH, on horizontal principles, or on programme themes) or preparatory meetings before meetings.
- **Procedures:**
 - Including the DNSH principle in the checklists for project verification (at the pre-contract evaluation stage linked to the list of evidence, and verification at the control stage) based on the experience of the institutions to date (e.g. exchange of experience in the framework of the Environment for Development Partnership Network of the Ministry of Climate and Environment).
 - Referring to specific existing standards in new or updated project selection criteria (for example, tree protection standards, requirements for construction and renovation projects, including reference to the EU Buildings Directive).
- **Information and training:**
 - Training MA staff and applicants, taking into account the specificities of the programme and of individual calls for proposals, as well as current developments in the application of the DNSH principle at EU and national level.
 - Supplementing the websites of the individual EU-funded programmes with a DNSH tab containing understandable and programme-specific information on the DNSH principle: Q&A (so called "pointers" - solutions to certain recurring problems), list of evidence required in past calls; materials from training courses (currently these materials are not posted or are scattered on the websites of implementing and intermediate bodies)
 - In this context, it is also recommended to review the DNSH guides and DNSH evaluations for programmes and revise them in the light of application practice. A good opportunity to update them could

be the mid-term review and possible changes to respective programmes.

- Create a list of evidence by project type based on past experience, e.g. in a format similar to the DNSH guidelines being developed for the Social Climate Fund.
- Clearer approach to criteria - clarify to applicants that not only the horizontal DNSH criterion, but also the existing, long-standing environmental and energy or circular economy criteria help to ensure compliance with the DNSH principle (e.g. exclusion of fossil fuel-based heat sources, etc.).
- Establish cooperation with the *Joint Assistance to Support Projects In European Regions (JASPERS)* initiative to develop a training programme for institutions and train individuals and institutions who will then train themselves ("train the trainers").

Initial directional proposals for the MFF 2028-2034

The experience to date makes it possible to formulate initial, directional recommendations for the 2028-2034 Multiannual Financial Framework. These proposals should be developed based on the results of the evaluation of the implementation of the DNSH principle in the 2021-2027 Cohesion Policy programmes. Among the proposals formulated, it is possible to identify:

- **Legislation and procedures:**

- Examine the relationship between SEA / EIA and DNSH - mapping similarities and differences. Describe areas that have not been addressed in the SEA/EIA and consider the appropriateness of including the DNSH principle in the Polish EIA legislation - [recommendation to the Ministry of Climate and Environment](#)
- Streamlining, condensing and harmonising technical guidance. The technical guidance to the DNSH principle to the Instrument for Rehabilitation and Resilience Regulation and the EC Delegated Regulation on Climate Change Adaptation and Mitigation¹⁶ contain numerous technical requirements that need to be tidied up, shortened and coordinated. In addition, a lot of important, clarifying information is contained in the references to the Taxonomy Regulation and the

¹⁶ Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (Text with EEA relevance), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R2139>

aforementioned Delegated Regulation. It would be advisable to coordinate these and to present them in a clear and accessible form, e.g. a guidance that also approximates the evidence of compliance with the DNSH principle - a recommendation addressed to the EC and the ministries responsible with the above-mentioned regulations.

- Inclusion of the issue of operationalizing the DNSH principle in the negotiations on the 2028-2034 MFF legislative package - recommendation addressed to the Chancellery of the Prime Minister, the Ministry of Climate and Environment and the Ministry of Development Funds and Regional Policy regarding regulations for Cohesion Policy

- **Cooperation between institutions**

- Involvement of the Coordinating Institution (Ministry of Development Funds and Regional Policy) in developing a unified or similar approach to the application of the DNSH principle for programmes.
- Create a working space on DNSH within the working groups set up for the programming of the funds in the 2028-2034 budget cycle, e.g. working subgroups on Horizontal Principles, dedicated meetings with experts on DNSH issues, or other formats deemed appropriate by group members. Involvement of Monitoring Committees in the development of DNSH criteria for calls and evaluation of the effectiveness of the application of the principle based on the experience of the MFF 2021-2027.

- **Information and training:**

- The guidance prepared at EU level should be used to develop a national guide, taking into account national experiences (including the results of the evaluation for 2021-2027) with annexes providing lists of exemplary criteria and evidence to ensure DNSH compliance within specific thematic programme areas (e.g. energy efficiency of buildings, transport, etc.) - as in the DNSH Guidelines for the Social Climate Fund currently under preparation.
- Analysis and promotion of tested effective solutions developed in other countries within the framework of the European Commission's *Technical Support Instrument (TSI)* - recommendation addressed to the Ministry of Climate and Environment and the Ministry of Development Funds and Regional Policy.
- Educational activities (environmental education) to support potential beneficiaries, focused on the essence of the DNSH principle aimed at selecting the best solutions (clean and environmentally friendly technologies, while being economically viable), and not serving - as is commonly believed - only to block environmentally harmful projects.

Resources and Bibliography

Regulations and guidelines

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