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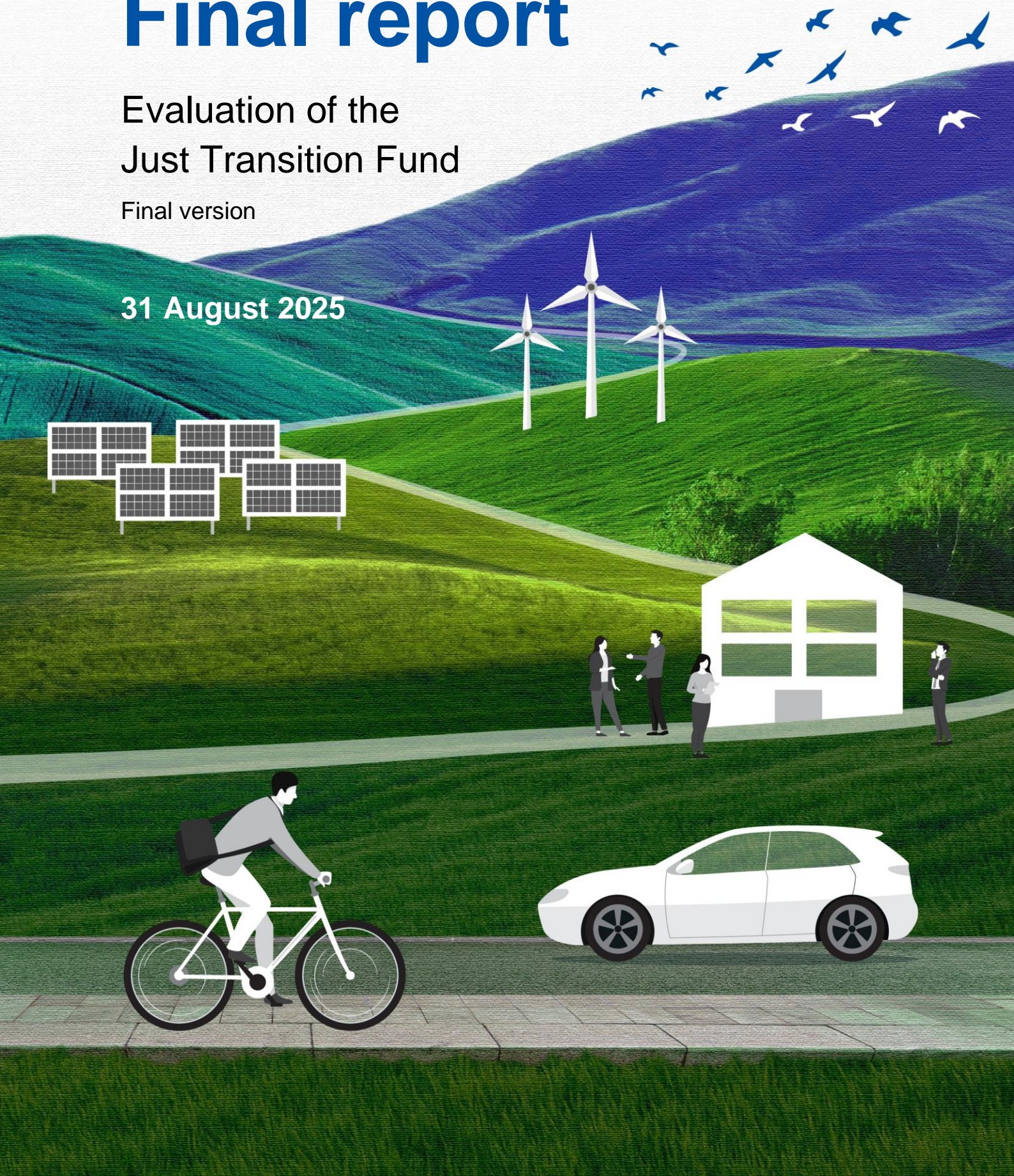


# Final report

## Evaluation of the Just Transition Fund

Final version

31 August 2025



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## Abbreviations

CATI	– Computer-Assisted Telephone Interviewing
CAWI	– Computer-Assisted Web Interviewing
ERDF	– European Regional Development Fund
ESF+	– European Social Fund Plus
EGD	– European Green Deal
FEDS	– European Funds for Dolny Śląsk (Lower Silesia) Programme 2021-2027
FEL	– European Funds for Łódzkie 2021-2027 Programme
FEMP	– European Funds for Małopolska (Lesser Poland) Programme 2021-2027
FESL	– European Funds for Śląsk (Silesia) 2021-2027
FEW	– European Funds for Wielkopolska (Greater Poland) Programme 2021-2027
JTF	– Just Transition Fund
GK ZE PAK	– Pątnów-Adamów-Konin Power Plant Complex Capital Group
IETU	– Institute for Ecology of Industrial Areas
IB	– Intermediate Body
MA	– Managing Authority
JASPERS	– Joint Assistance to Support Projects in European Regions
LGU	– Local Government Units
EC	– European Commission
MC	– Monitoring Committees
NJTP	– National Just Transition Plan
KWB Konin	– ‘Konin’ Lignite Mine
MSA	– Ministry of State Assets
ME	– Ministry of Energy
MDFRP	– Ministry of Development Funds and Regional Policy

MCE	– Ministry of Climate and Environment
MI	– Ministry of Industry (operating until 21 August 2025)
SME	– Small and medium-sized enterprises
NGEU	– The Next Generation EU
NUTS	– Common classification of territorial units for statistical purposes (Nomenclature des unités territoriales statistiques)
RES	– Renewable energy sources
PAIH	– Polish Investment and Trade Agency
GDP	– Gross domestic product
TA	– Technical Assistance
CLLD	– Community-Led Local Development
SRK	– Spółka Restrukturyzacji Kopalń S.A.
SEZ	– Special Economic Zone
STEP	– Strategic Technologies for Europe Platform
TJTP	– Territorial Just Transition Plan
TJTP DS	– Territorial Just Transition Plan for the Dolnośląskie Voivodeship
TJTP WŁ	– Territorial Just Transition Plan for the Łódzkie Voivodeship
TJTP SL	– Territorial Just Transition Plan for the Śląskie Voivodeship
TJTP WW	– Territorial Just Transition Plan for Eastern Wielkopolska
EU	– European Union
UOKiK	– Office of Competition and Consumer Protection
ITI	– Integrated Territorial Investments

# Summary of the main conclusions and recommendations

Despite numerous institutional and operational challenges, the implementation of the Just Transition Fund process in Poland has been assessed as adequate to the objectives of the Fund. The decentralized governance model, based on regional TJTP, made it possible to tailor interventions to the local socio-economic conditions, but also revealed significant weaknesses in inter-ministerial coordination and in the implementation of supra-regional projects.

Significant involvement of the Ministry of Development Funds and Regional Policy and regional institutions, including the Managing Authorities and Intermediate Bodies, contributed to the smooth launch of calls for proposals and contracting of funds. However, the pace of spending, in particular from the NGEU instrument, remains below expectations, which could lead to the risk of inability to use up the available funds during the planned programme period.

In the light of the analyses carried out and the barriers identified, a number of recommendations were formulated to increase the effectiveness, coherence and sustainability of the interventions implemented under the JTF. These recommendations range from institutional and legislative changes to operational and strategic actions that should be taken into account in the further implementation of the Fund and its continuation beyond 2027.

During the survey, the need for greater involvement of central institutions in the coordination of the transition process and the implementation of projects beyond regional competences was repeatedly indicated. Implementation of a hybrid model that would combine regional components with a national component, enabling the implementation of supra-regional and strategic projects was recommended. In this context, the establishment of a position of the Government Plenipotentiary for Transformation was proposed. The position, if granted broad powers, could improve inter-ministerial cooperation and represent the interests of the regions in dialogue with the EC.

The Ministry of Development Funds and Regional Policy played an important role in the preparation and implementation of the JTF, conducting negotiations with the EC, supporting the regions in the development of the TJTP, coordinating work with other ministries involved in the transition processes and monitoring the compliance of activities with the objectives of the Fund. It is recommended to further strengthen the role of the MDFRP coordinator, which includes providing a dedicated pool of funds from Technical Assistance, developing a platform for the

exchange of knowledge and good practices, resuming regular training for the MA and IB, active participation in negotiations with the EC on behalf of the regions.

The procedural barriers identified in the study – including long periods of evaluation of applications, complicated documentation and the complexity of the required documents – indicate the need to simplify application and settlement processes. Reducing the number of required documents, shortening the period of evaluating applications and signing contracts, simplifying the rules for annexing projects, and implementing digital tools to support project management are recommended.

The current state aid regulations, including the restrictions resulting from the *de minimis* limit, are not adapted to the specific nature of JTF projects. Developing detailed provisions and guidelines for transition projects, negotiations with the EC aimed at increasing the limits of *de minimis aid* (e.g. for social cooperative projects), simplifying the rules for the application of various aid regimes within one project are recommended.

In response to the demands of the regions, it is recommended to extend the scope of JTF support to include investments in road, water and sewage infrastructure, developing local and rail transport, supporting tourism (not only sustainable), revitalizing post-mining settlements and degraded areas.

Current legislation restricts the transfer of land by the Mine Restructuring Company (SRK) exclusively for purposes related to the implementation of technical infrastructure facilities or public purposes. The provision on the transfer of land in order to stimulate economic activity in mining municipalities was not used due to restrictions related to state aid. In addition, the draft of 7 July 2025 of the Act amending the Act on the Functioning of Hard Coal Mining limited both the catalogue of entities by which a mining company (in this case SRK) may transfer land only to local government units or a state-owned legal entity in the case of investments in drainage systems for decommissioned mining plants (despite earlier proposals to include, m.in, special economic zones and housing cooperatives), as well as limits the purpose of the donation to local government units to the public purpose only. It is recommended to change the shape of the amendment to the Act on the Functioning of Hard Coal Mining and to prepare an aid program enabling the transfer of land for economic purposes, including for investments creating new jobs.

The current system of determining the level of co-financing at NUTS level 2 does not reflect the internal diversity of voivodeships. It is recommended to set the level of co-financing at NUTS level 3, which would allow better adjusting the intensity of support, as well as the levels of the required own contribution to the local socio-economic conditions.

In the next financial perspective, each Polish mining region should prepare and negotiate its own TJTP with the EC. These documents should contain not only a diagnosis of the effects of the transition, but also a strategy for the development of the region, including plans for rebranding, economic specialization and decarbonization schedules.

Due to the long-term nature of the process of transition of coal regions and the need to ensure financial and institutional stability, continued support under the Just Transition Fund or creating a similar, dedicated instrument in the next EU financial perspective is recommended. Maintaining separate implementation rules – including assistance in the form of subsidies – will enable better adjustment of interventions to the diverse needs of regions and will increase their ability to plan and implement long-term development activities. Experience to date shows that the flexibility of intervention types and the possibility of funding projects, both those with strategic importance for regions and those with high social and environmental value, are crucial for the effectiveness of the transition.

Effective implementation of the recommended actions will require not only strong institutional leadership, but also consistent commitment from all levels of administration. Only then will it be possible to fully exploit the potential of the Just Transition Fund as a tool to support a fair, inclusive and long-term socio-economic transformation of coal regions in Poland.

# 1. Introduction

## 1.1 Description of the subject of the study

The subject of the evaluation study is **the Just Transition Fund (JTF)**. The JTF is one of the three pillars of the Just Transition Mechanism created by the European Commission (EC). The aim of the Mechanism is to support regions most affected by the transition due to their dependence on fossil fuels, including coal, peat and oil shale, as well as on greenhouse gas-intensive industrial processes. The JTF is intended to provide support to areas facing major socio-economic challenges resulting from the transition towards climate neutrality. It is to facilitate the implementation of the European Green Deal (EGD), which aims to achieve EU climate neutrality by 2050.

The total budget of the Just Transition Fund for the period 2021-2027 is EUR 17.5 billion. EUR 7.5 billion is financed by the Multiannual Financial Framework, with an additional EUR 10 billion financed by the Next Generation EU (NGEU).

Poland, which is the largest beneficiary of this fund in the EU, received **EUR 3.85 billion** from the EU's Just Transition Fund for 2021-2027, including:

- EUR 1.685 billion from the Multiannual Financial Framework 2021-2027;
- EUR 2.163 billion from the NGEU instrument, which was intended to provide additional support in the short and medium term in the context of the COVID-19 crisis.

**Figure 1.** Polish sub-regions supported by the Just Transition Fund



Source: PwC's own study

In addition, this allocation was complemented by EUR 930 million of national contribution, bringing the total to EUR 4.78 billion.

Funds from the NGEU instrument must be settled by the end of 2026, while funds from the Multiannual Financial Framework can be expended by 2029.

In Poland, 5 regions received funds from the JTF:

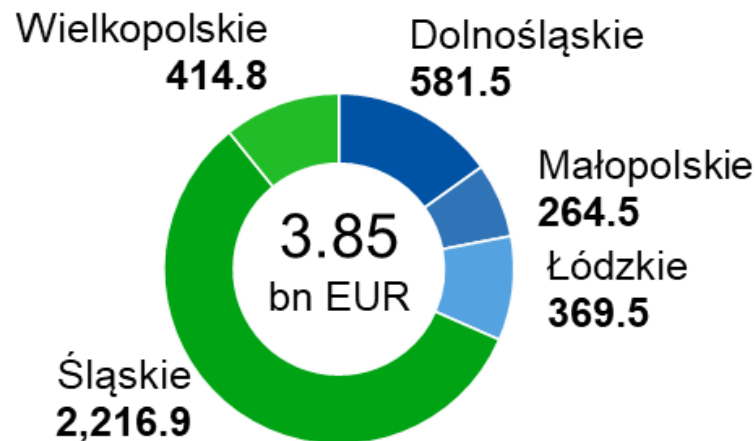
- Dolnośląskie (Lower Silesian) Voivodeship: EUR 581.5 million (Wałbrzych sub-region);
- Łódzkie (Łódź) Voivodeship: EUR 369.5 million (selected municipalities from the Piotrków and Sieradz sub-regions<sup>1</sup>),

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<sup>1</sup> 35 municipalities (gmina) in the Piotrków and Sieradz sub-regions - the municipalities of Bełchatów, Drużbice, Kleszczów, Kluki, Rusiec, Szczerców, Żelów, Działoszyn, Kiełczygłów, Nowa Brzeźnica, Pajęczno, Rząśnia, Siemkowice, Strzelce Wielkie, Sulmierzyce, Gorzkowice, Rozprza, Wola Krzysztoporska, Dobryczyce, Gomunice, Kamieńsk, Lgota Wielka, Ładzice,

- Małopolskie (Lesser Poland) Voivodeship: EUR 264.5 million (Oświęcim sub-region),
- Śląskie (Silesian) Voivodeship: EUR 2,216.9 million (sub-regions: Katowice, Bielsko, Tyski, Rybnicki, Gliwice, Bytom and Sosnowiec),
- Wielkopolskie (Greater Poland) Voivodeship: EUR 414.8 million (part of the Konin sub-region<sup>2</sup>).

**Graph 1.** Distribution of JTF funds among mining regions (in EUR million)



Source: PwC's own study based on regional programmes

The JTF Regulation was adopted on 24 June 2021, but the actual implementation of its instruments only started in 2023. This delay was due to the protracted negotiations on the Partnership Agreement for 2021-2027 and regional programmes, which were only approved by the European Commission in December 2022. In consequence, the programmes and competitions were launched in mid 2023.

All funds from the JTF dedicated to Poland are distributed through separate priorities under the programmes of selected regions (European Funds for Dolnośląskie 2021-2027: Priority: 9. European Funds for the transformation of mining areas in Dolnośląskie, European Funds for Łódzkie 2021-2027: Priority: 9. European Funds for Łódzkie in transformation, European Funds for Małopolska 2021-2027: Priority 8. European Funds for the Just Transition of Western Małopolska, European Funds for Śląskie 2021-2027: Priority 10. European Funds for

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*Radomsko, Czarnożyły, Konopnica, Osjaków, Ostrówek, Wieluń, Wierzchlas, Widawa, Złoczew and the towns of Piotrków Trybunalski, Radomsko and Bełchatów.*

<sup>2</sup> *the city of Konin and the districts of Konin, Kola, Słupca and Turek*

Transformation, European Funds for Wielkopolska 2021-2027: Priority: 10. Just Transition of Eastern Wielkopolska).

## 1.2 Objectives and scope of the study

The study was aimed at assessing the accuracy of the indications contained in the strategic and programme documents, the implementation system prepared and the operation of the intervention to date, including its very preliminary effects, bearing in mind the fact that the real start of the JTF implementation programmes only took place in mid-2023.

The detailed objectives of the study were defined as follows:

- assessment of the relevance of EU regulations defining the organizational framework for the JTF in the context of the identified challenges in the area of just energy transition and the corresponding objectives of the fund;
- assessment of the accuracy of the adopted method of implementation of the JTF in Poland, i.e. the institutional model assuming full decentralization of the fund and its implementation through regional programs only;
- assessment of the relevance of the TJTP (including the proposed directions of action and the implementation model) constituting annexes to the programmes in the context of the objectives of the JTF and the characteristics of the challenges in individual regions implementing the Fund;
- assessment of the current and expected effectiveness of the implementation of the JTF in Poland in the context of the challenges related to the transition towards a climate-neutral economy and mitigation of the negative – primarily socio-economic – effects of this process.

These objectives were achieved through analyses within 4 study areas, to which 16 primary and 2 additional study questions were assigned:

1. Is the thematic scope of the support accurately defined in the JTF Regulation, taking into account the objectives of the Fund?
2. What changes, if any, should be made to make the thematic scope more accurately correspond to the objectives of the Fund?
3. Are the provisions for the preparation of the TJTP appropriate in the context of ensuring effective intervention?

4. Do the specific conditions for the implementation of the JTF in relation to the other EU cohesion policy funds contribute positively to the achievement of the objectives of the Fund?
5. What barriers have been identified at the current stage of implementation of the JTF?
6. What solutions could contribute to the elimination of these barriers?
7. Are the newly adopted legislative solutions for establishing the STEP platform and amending the regulations on the JTF adequate in the context of increasing the effectiveness of implementation of these measures?
8. Is the decentralized model of JTF implementation adopted in Poland adequate to the objectives of the Fund, taking into account the competences of institutions at the national, regional and local levels?
9. Should Poland implement solutions such as those used in other countries implementing the JTF?
10. Do the mechanisms adopted for coordinating cooperation between the central and regional governments ensure that the interests of both parties are properly secured in the context of the implementation of the JTF?
11. What other coordination mechanisms could ensure proper cooperation between central and regional institutions?
12. How did the approaches to the preparation of regional and TJTP programmes in individual Polish regions differ?
13. Were the identified differences in the approach to programming due to the characteristics of the transition of individual regions or to other issues?
14. How did the identified differences in the approach to TJTP programming translate into the usability of the solutions and the effectiveness of implementation?
15. How effectively are Polish regions coping with spending JTF funds, taking into account the time pressure related to spending JTF funds from The Next Generation EU?
16. What are the recommendations for the continuation of the JTF or an initiative analogous to the JTF in the next EU programming period, i.e. after 2027?
17. Additional survey question: What communication and promotion strategies could increase awareness and stakeholder involvement in the implementation of JTF-funded projects?

18. Additional survey question: What innovative project management tools could increase the efficiency and effectiveness of implementation of projects financed from the JTF?

The survey covered the period from the acceptance of the programme by the European Commission to 31/12/2024 or, in the case of data availability (in particular individual regions' financial data) to 30/06/2025.

Based on the conclusions from the conducted study, guidelines for the implementation of support from the JTF in the subsequent years of the 2021-2027 financial perspective were developed, as well as recommendations to support regions experiencing the effects of the energy transition.

The survey was carried out in January-July 2025. The supplementary information to the report took into account the change in the political situation relating to the cabinet reshuffle of 24 July 2025, including changes to the structure of ministries in Poland.

## 2. Results of the study

### 2.1 Thematic scope of JTF support

The Just Transition Fund was established as the European Union's response to the challenges of the transition to a climate-neutral economy, in line with the European Green Deal strategy. The new instrument aims to support the regions and communities most affected by the negative effects of the energy and climate transition. In accordance with Regulation (EU) 2021/1060<sup>3</sup>, the only specific objective of the JTF is **to enable regions and populations to mitigate the effects of the transition affecting society, employment, the economy and the environment**, in the context of achieving the European Union's 2030 climate goals and achieving climate neutrality by 2050, in line with the assumptions of the Paris Agreement. Regulation (EU) 2021/1056<sup>4</sup>, establishing the Fund itself, specifies that support should focus on activities **that directly contribute to mitigating the negative effects of the transition, in particular by reducing its impact on employment and by supporting the diversification and modernization of local economies**. Thus, the JTF has not only a financial, but also a social and structural function, supporting a just transition to a green economy.

It should be emphasized here that **all respondents to the survey very positively assessed the creation of the Fund and the allocation of funds dedicated to the regions most exposed to the negative social and economic effects of the transformation**. The preamble to the regulation covers a wide range of thematic areas of support that are in line with the needs of very diverse regions affected by the transition. This coverage is well assessed by both private and institutional beneficiaries, although the results of the survey indicate the need to expand the areas of support.

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<sup>3</sup> 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 Internal Culture Fund (ESF) Instrument for Financial Support for Border Management and Visa Policy

<sup>4</sup> Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund

## Scope of social support

The JTF aims to ensure that the energy transition is **fair and inclusive**. In this context, the preamble points to the need to:

- mitigate the negative impact on workers, especially those employed in fossil fuel-based sectors and carbon-intensive industries;
- upskill and reskill workers affected by the transition, regardless of their current employment status;
- activate jobseekers, including through assistance in job search and integration into the labour market;
- support social infrastructure, e.g. childcare and care facilities for the elderly, training centres, subject to justification in territorial just transition plans;
- address vulnerable groups such as persons with disabilities, women, mining communities, with a focus on preserving their cultural heritage.

## Scope of economic support

The preamble stresses the need **to diversify and modernize local economies** in the regions affected by the transition. Economic support includes:

- productive investments in SMEs, including micro-enterprises and start-ups;
- creation of new enterprises, business incubators, consulting services;
- investments in research and innovation, including activities carried out by universities and public research institutions, and technology transfer;
- support for enterprises other than SMEs, if this is necessary to protect jobs and does not lead to the relocation of production;
- development of digital infrastructure, digital innovation and digital connectivity;
- Investments in sustainable tourism as part of stimulating the endogenous growth potential of regions.

## Scope of environmental support

The JTF is intended to support activities in line with the objectives of the European Green Deal, the Paris Agreement and the UN Sustainable Development Goals. In this respect, the preamble points to:

- transition towards a climate-neutral and circular economy;

- investments in clean energy, including energy storage technologies, renewable energy, energy efficiency (e.g. renovation of residential buildings);
- revitalization and restoration of degraded areas, development of green infrastructure and water management;
- measures to reduce energy poverty, especially in social housing;
- promoting the circular economy, excluding waste incineration, which is at the bottom of the waste management hierarchy.

An analysis of the lists of JTF beneficiaries shows a wide catalogue of both co-financed projects and groups benefiting from the aid, including public administration entities, science and education institutions, health care institutions, institutions supporting business, social organizations and religious associations, social partners, enterprises, enterprises pursuing public policy objectives, partnerships (including partnerships of LGU and non-governmental organizations, partnerships of enterprises and social partners), public services and community-led local development groups (CLLD).

Nevertheless, the participants of the study repeatedly emphasized that the **actual scope of projects that could be financed from the JTF often turned out to be narrower than that following from the original interpretations of the regulation, as well as the preamble**. The scope of support programmed in individual TJTPs was limited as a result of EC's interpretation, both at the stage of working consultations and negotiations of the TJTP, and later – after the completion of the programming process – during implementation. An example of such limitations is the limitation of support for projects involving the use of fossil fuel-powered machinery or equipment. As a result, each of the surveyed regions indicated the need to expand the thematic scope during the study.

The thematic scope of support offered under the JTF from the perspective of the beneficiaries was assessed in particular on the basis of online (CAWI) and telephone (CATI) surveys. The starting point for this assessment was the identification of needs and the question of the extent to which the JTF support fulfilled these needs.

The CAWI survey conducted among the beneficiaries of the Just Transition Fund revealed that the most common motivation to apply for support – indicated by 43.8% of all respondents – were the needs related to pro-ecological investments.

**Graph 2.** *The most common motives for applying for support from the JTF*



*Source: PwC's own study based on the CAWI of JTF beneficiaries, n=322*

This shows that energy transition and environmental protection activities are a key direction of development for many institutions and companies. Implementation of innovative solutions comes second (38.4%), which suggests a strong interest in modernizing and updating operations. Transition planning as a motivation to apply for funds was indicated by 30% of respondents, which confirms that many entities are actively preparing for structural and economic changes in the regions covered by transition. Other important needs include:

- Employment support and counteracting unemployment (19.7%);
- Research and development (15.9%);
- Development of educational and training infrastructure (15.0%);
- Training and retraining of employees (11.9%).

Needs such as modernization of management, improvement of residents' mobility or land reclamation were indicated much less often. Only 0.9% of respondents declared that they did not have specific needs. The above results confirm that the application for funds was in the vast majority of cases a response to real development challenges and that they are consistent with the assumptions and objectives of the JTF.

The CATI survey among beneficiaries dove deeply into the issue of needs and showed which thematic areas are most important to them. Needs in line with the objectives of the JTF (e.g. green transformation, innovation, R&D) dominate, so the thematic scope of the Fund can be considered to have been accurately defined from the point of view of the needs of beneficiaries. The majority of the surveyed beneficiaries are also of the opinion that the support provided for their projects will contribute to meeting the needs of the beneficiaries themselves and the development needs of their region.

In response to the question about the emergence of new development needs of beneficiaries, nearly every second person (44%) perceives new development challenges that are currently not reflected in the support offered by the JTF. On the other hand, there are 36% of respondents who do not notice such deficiencies. The relatively high percentage of undecided respondents is also worth noting – 20% indicated the answer 'I don't know / it's hard to say', which may indicate the need for further education or consultation about the opportunities offered by the JTF.

Among those who noticed new development needs which are insufficiently taken into account in the JTF, the majority (84.8%) declared their readiness to apply for funding under the continuation of the instrument. This is a clear signal that the JTF is perceived as an adequate and desirable source of support for further development. A small part of the respondents – 6.1% – indicated that should the JTF be continued, they would prefer to apply for funds from other programmes supporting similar institutions. Only 2 respondents (3%) declared their lack of interest in applying for funding, and another 4 (6.1%) did not yet have an opinion on this matter.

In the question about the new development needs of the region, which are currently not included in the Just Transition Fund, the respondents showed great caution in formulating unequivocal opinions. The largest group (44.7%) indicated the answer 'I don't know / it's hard to say', which may indicate a low level of knowledge about regional needs or limited access to information about JTF's activities at the regional level. In turn, 23.4% of respondents currently see new, unmet development needs in their region. The opposite opinion is held by 32% of respondents who do not see such deficiencies.

Consultations with energy transition experts, including representatives of the European Commission, carried out during the evaluation interviews also confirmed the legitimacy of the fund's wide thematic scope. Experts emphasized the role of the JTF as an instrument aimed not so much at activities related to the energy transition itself, but at mitigating the effects of this process.

Therefore, it can be concluded that **the thematic scope of support set out in the JTF Regulation has been aptly designed – it is broad, comprehensive and adequate to the objectives of the Fund, which are to mitigate the effects of the transition in the regions particularly affected. It takes into account diverse socio-economic needs and is sensitive to local specificities, which allows for flexible tailoring of interventions to changing conditions. Therefore, it is extremely important to maintain this breadth and openness of the scope of support** – too much detail could limit the ability to respond to new challenges and needs that arise in the course of the transition. A key role in this process is played by local governments, which – thanks to their proximity to local communities – are best suited to map needs and identify areas that require support.

**Although the scope of JTF support is generally assessed positively and corresponds to the current transformation needs of the regions, representatives of the MA and local governments are increasingly emphasizing the need to extend it.** In their opinion, the current offer, although valuable, does not cover all the key areas necessary for the effective implementation of the socio-economic transformation. At the same time, due to the individual specificity of the regions, including the different stages of the transition process they are at and the type and scale of challenges they face, each region indicated slightly different needs. The need to support investments in road and water and sewage infrastructure, which are the foundation for further economic development and improvement of the quality of life of residents, is indicated in the Wielkopolskie Voivodeship. In turn, in the Dolnośląskie Voivodeship, local governments advocate for revitalization projects and the development of local transport, which is of key importance for territorial cohesion and counteracting transport exclusion. In the Śląskie Voivodeship, there are voices about the need to support the preparation of investment areas and create favourable conditions for investors, including large enterprises, which can play an important role in creating new jobs and diversifying local economy. On the other hand, in the Łódzkie Voivodeship, the main postulate is to extend JTF support to regional transport, to ensure territorial cohesion and improve transport accessibility in the areas covered by the TJTP. The postulates put forward indicate local authorities' growing awareness of the complexity of the transition challenges and the need for a flexible approach to shaping support instruments.

Summarizing the key requests submitted in the study, related to the extension of the scope of JTF support, which, according to the regions, would allow for better adjustment of interventions to the specific challenges of post-mining regions, the following should be indicated:

- The option of funding **revitalization of residential buildings and urban and suburban (post)mining estates** from the JTF. These areas are struggling with various spatial, functional and socio-economic problems resulting from the original nature of the housing estates which had been constructed for employees of the plants. These estates are in very bad condition and require revitalization. On the one hand, the living conditions in these housing estates are unfavourable for the ageing community, a group particularly vulnerable to the effects of the transition, and on the other hand, they do not encourage new residents, but rather cause their outflow. At the same time, the revitalization of buildings and housing estates that were built in direct connection with mining in the regions would contribute to the preservation of the identity and tangible heritage of miners, which should be supported in accordance with the JTF Regulation.
- **Increased support opportunities for investors, including non-SMEs, creating well-paid jobs in JTF regions.** The need for support for large enterprises was recognized and articulated earlier<sup>5</sup>. In order to address the challenges of the transition, investment measures to mitigate the socio-economic impact of this process, in exceptional cases and where it is necessary to implement territorial just transition plans, support for production investments in large enterprises should be taken into consideration. The current provisions of the regulation indicate the possibility of supporting production investments in enterprises other than SMEs, but in practice this support is limited. This, among other things, is due to the fact that such investments must be individually entered into the TJTP each time. In addition, the regions pointed to difficulties in attracting investors due to a less competitive investment offer, as well as a number of challenges that investors have to face when investing in post-mining areas (technical, environmental, legal and infrastructural challenges, such as mining damage, land pollution, high reclamation costs, complicated legal status of land, and in some cases limited transport accessibility). As a result, these factors fundamentally increase investment costs and discourage potential investors. The interviews show that in effect some of the initially planned

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<sup>5</sup> *Brussels, 26/02/2020 SWD(2020) 520 final COMMISSION STAFF WORKING DOCUMENT Country Report – Poland 2020*

investments in TJTP will not be finally made. In order to effectively attract investors creating jobs in areas affected by the transition process, it is necessary to increase investment incentives and simplify the rules for granting support.

- **Enabling wider co-financing of local transport.** While the JTF allows investments in smart and sustainable mobility, including the decarbonization of transport, in practice this support has been limited mainly to urban areas. Meanwhile, in post-mining regions, characterized by strong functional connections, transport has historically been subordinated to the needs of the industry, which results in a lack of transport alternatives today. This situation hinders the sustainable development of these areas.
- **Inclusion co-financing of rail transport in the scope of support in justified cases.** Post-mining regions often struggle with transport exclusion, so in justified cases, in order to ensure territorial cohesion and improve transport accessibility of these regions, it is advisable to support the development of local railway infrastructure. Investments in these areas will not only contribute to sustainable development, among other things through a positive impact on the local labour market, but also to increased investment attractiveness of the region.
- **Extension of the scope of support for investments in the tourism sector.** The current limitation of support in the JTF to sustainable tourism only, which is not clearly defined, significantly narrows the opportunities for development of this sector. Meanwhile, in many areas affected by the transition, tourism – as a dynamically developing branch of the economy – could become an impulse for growth, creating jobs, supporting local entrepreneurs and contributing to the rebranding of regions. Therefore, on the one hand, it is advisable to develop a clear and capacious definition of sustainable tourism, which will reduce interpretative doubts of implementing institutions in the current programming period. On the other hand, in justified cases, it is advisable to extend the scope of support to include more comprehensive development of this sector, adapted to local conditions and potential.
- **Inclusion, in justified cases, of road investments and investments in water and sewage networks.** During interviews with the MA, representatives of the regions reported the need to invest in infrastructure in the areas covered by the TJTP, stating that its poor condition is the result of mining activity. At the same time, the available support opportunities under Pillar II and Pillar III of the Just Transition Mechanism were assessed as difficult to access, due to the short time of availability of the allocation (until 2025), as well as the complicated and lengthy procedures for applying for support. As a result, LGUs focused on the possibilities of receiving support from Pillar I, i.e. the JTF.

- **Allowing, where justified, investments in machinery and equipment using fossil fuels.** In the light of Article 9(d) of the JTF Regulation, exclusion of support for fossil fuels is one of the key restrictions on the eligibility of expenditure reported by beneficiaries. Initially, this provision was interpreted by the regions as a sectoral exemption (sectoral exemptions have always been present in the EU regulations on cohesion policy funds, including in the previous financial perspective). However, with regard to the current perspective, consultations with the EC clarified that the exclusion covers all forms of support for fossil fuel-based technologies, regardless of the industry in which they are used. Such a restrictive approach gave rise to significant interpretative and practical difficulties, leading to the risk of ineligibility of expenditures, not only in projects of people in the process of rebranding, setting up businesses, or in SME diversification projects, but even in educational or social projects. The EC's opinion of September 2024, mitigating its previous position, introduced the possibility of derogations in cases where technological alternatives are not available, but the lack of precise guidelines on the scope and methodology for assessing availability of these alternatives continues to generate implementation uncertainty. In addition, taking into account the type of projects/their scale (projects of SMEs or newly established sole proprietorships) and the availability of technological solutions and the cost of alternatives, the conversion of expenses on the purchase of fossil fuel machinery or equipment into an expense on the purchase of an analogous alternative fuel device would in many cases result in a manyfold increase in investment costs resulting in its unprofitability. The ambiguity of the term 'viable alternative technology' expressed by the EC and the lack of a uniform interpretation of this concept by the Ministry of Development Funds and Regional Policy also leads to interpretative discrepancies between regions, which translates into coherence and effectiveness of the implementation of interventions under the JTF. It should be noted, however, that the MDFRP in cooperation with Bank Gospodarstwa Krajowego prepared an auxiliary tool enabling the verification of the admissibility of support for investments using fossil fuels under financial instruments, while leaving the regions freedom of decision whether to use this tool also to investigate cases in the field of subsidy support.

In addition, apart from the extension of the scope of support presented above, the lack of dedicated implementation provisions was another challenge in the implementation of the JTF. However, the interviews show that the MAs and IBs, being experienced in previous funding perspectives, performed this task and positively assessed the possibility of programming implementation on their own. It should be emphasized that in the field of implementation all regions use the experience and the solutions and regulations used in the implementation of e.g.

ERDF and ESF+, i.e. the Common Provisions Regulation 2021/1060<sup>6</sup>, including the determination of the level of co-financing of measures by JTF on the basis of thresholds defined for entire voivodeships, i.e. NUTS 2. However, this provision is not adequate to the situation of the regions covered by the JTF, as the areas to be covered by the TJTP were designated at the NUTS level 3 and in the case of areas from the Wielkopolskie and Łódzkie Voivodeships, the delimitation concerned selected districts and municipalities. The territories eligible for JTF support correspond in principle to NUTS level 3 areas, i.e. sub-regions, while the level of co-financing depends on the category of the region (defined at NUTS level 2): 85% for less developed regions (Małopolskie, Łódzkie, Śląskie Voivodeships) and 70% for regions in transition (Wielkopolskie and Dolnośląskie Voivodeships). As a result, the Wałbrzych or Konin sub-regions are treated as wealthy regions (where a higher own contribution is required) and not as areas most affected by the negative economic and social effects of the transition, while their GDP per capita is significantly lower than the national average.

**Table 1.** *Gross Domestic Product per capita in Poland and regions in transition*

	Gross Domestic Product per capita (%)
	Poland = 100
<b>Poland</b>	100
<b>Dolnośląskie Voivodeship</b>	107.8
<b>Wałbrzych sub-region</b>	70.6
<b>Wielkopolskie Voivodeship</b>	104.4
<b>Konin sub-region</b>	76.5

Source: GUS (Polish Statistics) data (2022)

<sup>6</sup> Regulation (EU) 2021/1060 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 funds and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy

Moreover, taking into account the level of GDP per capita expressed as a percentage of the EU average, the value of this indicator in the Wałbrzych and Konin sub-regions (NUTS level 3 areas) does not exceed 60%, while for the NUTS level 2 areas – Dolnośląskie and Wielkopolskie Voivodeships – GDP per capita exceeds 80%. The discrepancy of values for NUTS 3 and NUTS 2 areas indicates the need to define the level of support for areas covered by TJTP on the basis of indicators defined for NUTS level 3 areas.

**Table 2.** GDP per capita in current prices, expressed according to the purchasing power standard (PPS) as a percentage of the EU-27 average

	GDP per capita (%) EU = 100
<b>EU – 27 countries</b>	100
<b>Poland</b>	78
<b>Dolnośląskie Voivodeship</b>	84
<b>Wałbrzych sub-region</b>	55
<b>Wielkopolskie Voivodeship</b>	82
<b>Konin sub-region</b>	60

Source: EUROSTAT data (2022)

## 2.2 Conditions for implementation of the JTF

The JTF is perceived by beneficiaries as a more friendly and flexible support instrument, standing out from other funds. Its strength lies in its ability to combine different funding mechanisms and types of interventions, which allows for a comprehensive approach to the transition challenges in the regions. In the opinion of many stakeholders, the JTF offers not only a wide range of possibilities, but also greater accessibility, which translates into positive user experience. Importantly, there is a strong belief that the Managing Authorities treat the JTF as a priority instrument of development policy – which is reflected in the quality of communication, substantive

support and openness to the needs of local communities. Such an attitude strengthens trust in the programme and motivates beneficiaries to actively participate in it.

The friendliness of the JTF is also evidenced by the results of the CAWI survey among beneficiaries, which showed that in the **last five years, slightly more than half of the surveyed institutions and companies (51.9%) did not apply for funding** for the implementation of activities similar to those supported by the Just Transition Fund **from other sources**. This may indicate that the JTF was the first real opportunity for many beneficiaries to implement the planned investments. Of those who had previously attempted to raise funds:

- 30.1% applied for support from other EU programmes;
- 8.7% used national funds;
- 2.8% applied for commercial loans;
- 1.9% – for preferential loans;
- 0.3% tried to raise funds from an external investor.

In interviews, representatives of less affluent municipalities indicated that limiting funds exclusively to dedicated regions allowed them to obtain support for projects for which they had previously not been able to obtain funding due to much greater competition in the competitions financed e.g. from the ERDF.

The possibility of implementing projects which combine infrastructure investments with the development of human capital, in particular with competence components, is particularly valued by JTF beneficiaries, as it provides a real opportunity for retraining people affected by the transition and for securing jobs in the regions affected by the changes. Such an approach not only enables modernizing space and developing local infrastructure, but above all prepares residents for new challenges of the labour market by developing their skills and competences. This ensures that JTF support is not limited to technical activities but also includes a social dimension, increasing its effectiveness and sustainability. **Flexibility in the composition of projects enables creating integrated solutions that respond to both economic and social needs**, thus supporting the process of a just and inclusive transition.

Support for small and medium-sized enterprises (SMEs) under the JTF is highly rated by beneficiaries, primarily due to its practical nature and real impact on the development of companies in the transition regions. Entrepreneurs appreciate the possibility of funding modernization investments, purchasing fixed assets and engaging in activities that increase

competitiveness, which translates into increased efficiency and the ability to adapt to changing market conditions.

**An important advantage of the JTF, for enterprises, including SMEs, as well as LGUs, is the form of support (grant), while support for similar investments under the ERDF has already been limited to financial instruments only, which leads to very high interest in competing for investment support.**

*Table 3. Break-down of the number of applications submitted for the support of the development of enterprises under the JTF*

Region	Number of applications submitted by 30/06/2025	Percentage of the requested support in relation to the allocation intended for the measure supporting the development of enterprises
<b>Dolnośląskie Voivodeship</b>	<b>491</b>	<b>122%</b> (Measure 9.4 Economic transformation)
<b>Łódzkie Voivodeship</b>	<b>490</b>	<b>249%</b> (Measure 9.1 Economy in transition)
<b>Małopolskie Voivodeship</b>	<b>228</b>	<b>131%</b> (Measure 8.7 Development of companies supporting just transition)
<b>Śląskie Voivodeship</b>	<b>1390</b> <b>24</b>	<b>154%</b> (Measure 10.3 Support for transition of SMEs ) <b>123%</b> (Measure 10.4 Support for transition of large enterprises)
<b>Wielkopolskie Voivodeship</b>	<b>414</b>	<b>153%</b> (Measure 10.2 Support for investments in SMEs and large enterprises)

*Source: In-house analysis based on data provided by the MA*

The survey shows that an important advantage of the JTF is its availability and adaptation to the realities of the functioning of SMEs from the transition regions. Moreover, this support enables not only technological development of companies, but also retraining employees and securing jobs, which is crucial in the context of a just socio-economic transition. Such a comprehensive approach

strengthens local economic resilience and fosters a solid foundation for sustainable regional development.

The JTF enabled the implementation of a number of projects of strategic importance, both in the area of support for employees of the energy sector (e.g. 'Road to employment after coal' addressed to the employees of the Pątnów-Adamów-Konin Power Plant Complex Group and their families) and environmental projects (e.g. the project for the development of low-emission public transport in the Konin sub-region, the project for the development of distributed power generation based on renewable energy sources in the municipalities adjacent to the the City of Rybnik, the project to expand the heating plant in Wałbrzych with renewable energy installations, or the project for climate transformation of the City of Oświęcim through the development of zero-emission transport and supporting infrastructure). Thanks to the JTF, support was also granted to a number of projects aimed at adapting the enterprise's profile to changes by diversifying its activities, ensuring not only maintenance but also creation of new jobs (e.g. the project for building a new, low-emission production plant adapted to the production of medium voltage electrical equipment and apparatus of the 'CARBOAUTOMATYKA' Automation Systems Completion and Assembly Company). The JTF also finances projects aimed at stimulating the diversification of the region's economy (e.g. IT HUB Gliwice, the Technopark Gliwice Science and Technology Park project, in which technology companies from the ICT, automation, modern energy generation sources and medical devices industries are to operate). In addition, the JTF enabled the implementation of synergistically composed sets of several projects for one beneficiary, which was not possible before (e.g. the University of Silesia in Katowice implements a comprehensive programme of investments and soft projects financed from the JTF funds). The projects are interrelated and necessary to implement the idea of an academic city, which becomes the driving force behind the development of the region's new industry – science, innovation and green technologies). Such opportunities have been very highly appreciated by both beneficiaries and representatives of local governments. The possibility of implementing large-scale projects that respond to key socio-economic challenges enables not only modernizing infrastructure and developing new sectors of the economy, including education and science, but also building long-term resilience of regions. In discussions with stakeholders, there were often voices that the need for such investments is still huge – especially in the context of building new sectors of the economy and attracting large enterprises that could create stable and valuable jobs. It was pointed out that **the presence of strong strategic investors can become a development impulse for entire local economic ecosystems**, and at the same time provide residents with real employment alternatives in the face of the phasing out of traditional industrial sectors. That is

why it is so important for the JTF to continue to support projects with high transformative potential and not to limit it to smaller, fragmented activities (as is sometimes the case in the implementation of support from other funds), but also to enable implementing ambitious, integrated investments of supra-local importance.

**However, the mental barrier in the process of the transition of the regions, especially those with a strong industrial heritage, remains one of the key challenges.** Although the needs related to modernization, upgrading infrastructure and adaptation of local economies to the new reality are extremely urgent today, social readiness for these changes does not always go hand in hand with the pace of reforms. In this context, the JTF plays a huge role, which not only supports infrastructure and economic investments, but also enables the implementation of soft measures – such as communication, education and building social trust. Thanks to the JTF, it is possible to carry out projects that ‘tame’ the inevitability of the upcoming changes, explain their meaning and show the benefits for residents. It is these activities – carried out locally, with the participation of local governments, social organizations and expert institutions – that build social acceptance, strengthen the sense of security and help to overcome resistance to transition. Without them, even the best-planned investments may face distrust and social distance. That is why JTF-supported projects that combine hard investment with soft social support are not only needed today – they are absolutely necessary. This approach has been successful in projects for the development of distributed energy (co-financing of RES installations was combined with educational and pro-ecological activities aimed at shaping pro-ecological attitudes of local communities<sup>7</sup>) or projects in the area of education (co-financing of classes and internships developing students' professional competences, teachers' qualifications and creating or retrofitting existing technical laboratories in schools<sup>8</sup>). We should also remember the possibility of co-financing projects contributing to the preservation of cultural heritage and the identity of mining regions from the JTF (e.g. adapting historic post-mining buildings to the needs of the Silesian Museum in Katowice, developing the post-mining building of the former Julia Coal Mine for the Museum of Wałbrzych, establishing the Interactive Museum of the Kłodzko Valley in Kudowa-

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<sup>7</sup> For example, the project: *Development of distributed energy systems based on renewable energy sources in the City of Tarnowskie Góry, Bobrowniki Municipality and Świerklaniec Municipality implemented by the Tarnowskie Góry Municipality*

<sup>8</sup> For example, the project: *Specialists as a lever of transformation implemented by the City of Piotrków Trybunalski and the Secondary School Complex No. 5*

Zdrój, or adapting the historical buildings of the Wujek mine for the needs of the cultural activities of the Silesian Centre for Freedom and Solidarity).

Taking into account the specific objectives of the JTF and the challenges faced by regions affected by the energy transition, maintaining separate rules for the implementation of the JTF and other EU cohesion policy funds is justified. The current structure of the JTF as a dedicated support instrument allows for better matching of interventions to the unique socio-economic needs of the regions most affected by the transition towards a climate-neutral economy.

In particular, the following should be emphasized:

- **The purposefulness of maintaining a separate instrument** – dedicated exclusively to areas in transition, the Fund allows better targeting of support, greater visibility of interventions and more effective monitoring of progress towards the implementation of the transition objectives. The inclusion of the JTF in the 'classic' cohesion policy could lead to a dispersion of resources and a weakening of thematic concentration.
- **The need to maintain the grant nature of support** – regions covered by the JTF are mostly areas with a lower level of socio-economic development, which do not have sufficient potential to use repayable instruments. Grants enable the implementation of investments necessary to mitigate the effects of the transition, including investments in infrastructure, human capital development and economic diversification.
- **Flexibility in combining 'hard' and 'soft' interventions** – the JTF enables the effective combination of infrastructure investments with measures supporting the development of competences, professional activation and social integration, which increases the effectiveness of interventions and is key to ensuring sustainability of the effects of the transition.
- **The need to maintain the option of co-financing investments of strategic importance for the region** – such investments often form the foundation for long-term economic and social transformation, and their implementation without public support would be impossible or significantly delayed (as in the case of projects of the University of Silesia in Katowice).

Therefore, continuation of supporting energy transition in future EU financial perspectives under a separate, dedicated instrument, maintaining its grant nature and flexible approach to the types of interventions is reasonable.

The two-year delay in the launch of the JTF caused a number of organizational and operational difficulties, which currently have a significant impact on the pace of project implementation and spending of funds. This is particularly acutely felt in the context of funds from the Next Generation

EU (NGEU) instrument, which – according to the current regulations – must be spent by the end of 2026. The shortened time horizon puts pressure on beneficiaries and implementing authorities, which need to step up their efforts to avoid the risk of under-use of available funds. These delays were largely the result of protracted negotiations of programmes with the EC, work on the preparation of appropriate legislative solutions and implementation mechanisms under the current financial perspective. The delay in the launch of the JTF had an impact not only on the pace of project implementation, but also on the strategic decisions made by potential beneficiaries. Due to the two-year postponement of the start of the programme, some entities (in particular LGUs) – which already have ready-made concepts and project documentation – decided to submit applications for funding under other available support instruments. Although the scale of this phenomenon, sometimes referred to as 'cannibalisation of projects', is not exactly known, it may have significant consequences for the effectiveness of JTF implementation. Projects that were originally planned as part of the transition supported by the Fund could be implemented under other programmes (e.g. NIP), which on the one hand accelerated their implementation, but on the other limited the pool of valuable initiatives that could be financed from the JTF. This situation shows how important it is to mobilize financial instruments on time and to provide beneficiaries with predictability and stability in planning development activities. This is important because in the CAWI survey among the institutions and companies that declared that they had made attempts to obtain funding for activities similar to those implemented under the JTF, the vast majority – 83.5% – had successfully completed these efforts, i.e. they had received support from other sources, such as EU, national or other financial instruments. Only 16.5% of the respondents did not receive funding despite attempts. These results show that JTF beneficiaries are often active participants in the public support system that have experience in applying for funds from various sources. At the same time, it confirms the fact that projects implemented under the JTF are often continued or supplemented in other programmes.

## 2.3 Identified barriers to JTF implementation and proposed solutions

### **Challenges related to delays in the preparation and negotiation of programming documents for the financial perspective 2021-2027**

Delays in the launch of the JTF led to a significant accumulation of calls for proposals in a short period, which in practice did not translate into the expected acceleration of the pace of spending funds already in 2024. While the intensification of competitions was intended to make up for lost time, it actually revealed a number of systemic and operational barriers. The application

evaluation process was often significantly prolonged, for several reasons, such as the accumulation of competitions over a relatively short period in the second half of 2023 and the first half of 2024, a large supply of submitted applications accompanied by limited resources, which had been already experienced in previous financial perspectives, as well as emerging interpretations of regulations (such as restrictions on financing fossil fuel equipment). In addition, the time of announcing the results of the competitions was also delayed due to the protracted completion of documentation by the applicants. As a result, this extended the waiting time for decisions on the grant and the signing of the grant agreement (e.g. FEDS Measure 9.5 Environmental transformation). In addition, at the very beginning of the implementation of projects, beneficiaries often encountered difficulties in selecting contractors – the market is overloaded with parallel investments, and short deadlines discouraged potential bidders from participating in the proceedings. On the other hand, in the case of larger investments, delays occurred mainly in two processes. The process of preliminary assessment of the eligibility of projects, the so-called project fiches, was excessively prolonged, even for many months, especially in connection with inter-ministerial arrangements – this concerned, for example, university projects in which the implementation of investments and educational and scientific objectives were combined, and the then Ministry of Science and Higher Education assessed the legitimacy of the project. Subsequently, the contractor selection process was often prolonged due to bidders' appeals. As a result, despite the formal launch of many calls, the actual pace of project implementation and spending of funds remains below expectations. This situation shows that accelerating the recruitment schedule, although necessary, requires a parallel strengthening of institutional capacities and better adaptation of implementation mechanisms to market and operational realities.

### **Limited date for spending funds from the Next Generation EU**

Regions with NGEU funds express serious concerns about the possibility of their full and timely spending before the end of 2026 – the cut-off date imposed by the financial mechanism. The shorter than standard project implementation period, resulting from delays in the launch of the JTF, as well as the much larger amount of funds received in the current 2021-2027 perspective, leads to time pressure on both the MAs, IBs and the beneficiaries themselves. In many cases, this means accelerated planning, application for funds and implementation of investments, which can lead to difficulties in ensuring the quality of projects, finding contractors or meeting procedural requirements. These concerns were raised by all regions that started implementing the current programmes with a one-year delay compared to the financial perspective 2014-2020. For many entities, especially those less experienced, such a tight schedule may prove to be an

insurmountable barrier, leading to resignation from participation in the programme or incomplete implementation of planned activities. As a result, there is a real threat that some of the funds will remain unspent, which will weaken the transition potential of the Fund and limit its impact on the development of the regions covered by the support. The use of the STEP instrument has made it possible to reduce the risk of repayment of funds related to liabilities for 2025, however, the situation for 2026 is uncertain and will also depend to a large extent on the successful implementation of the projects by the beneficiaries.

In this context, there is a need for a more flexible approach to the spending schedule, because in the face of a high risk of non-spending of funds from the NGEU instrument within the stipulated deadline, it becomes justified and urgent to take action to develop potential solutions and to continue talks, not only at the regional but also at the national level, and negotiations in this regard with the EC and other Member States. Despite the existing restrictions resulting from EU regulations, there is a need to examine the possibility of formally postponing the date of using the available funds. Such an initiative could not only minimize the risk of losing funds, but also provide greater flexibility in the implementation of planned projects. The key here will be the involvement of relevant national and EU institutions in a dialogue with the EC and other stakeholders, which would enable finding compromise solutions, taking into account both the legal framework and the real challenges related to the implementation of NGEU-funded projects.

### **Lack of project readiness of potential beneficiaries**

The problem with delays was additionally compounded by another barrier. In the regions supported by the JTF, the problem of lack of project readiness was noticeable, which significantly affects the pace and effectiveness of the implementation of transition activities. Relatively few local government units and public institutions have started preparing projects in advance, which would include, among other things, obtaining environmental decisions, performing the necessary analyses, obtaining expert opinions or technical documentation. There are several reasons for this. Firstly, many entities did not have sufficient knowledge about the formal requirements and stages of project preparation, which resulted in delays at the conceptual level. Secondly, the lack of financial resources for preparatory activities effectively discouraged people from taking investment risks without a guarantee of obtaining funding. Thirdly, the uncertainty related to the dates and rules for announcing competitions caused many institutions to adopt a wait-and-see attitude. The information received during the interviews shows that the MAs and IBs undertook a dialogue, in particular with LGUs, aimed at mobilizing them in the preparation of projects for the announced competitions. However, even after the funds were released, many projects, the ideas

for which were previously submitted, were not finally ready<sup>9</sup>, which in the long term translated into delays in contracting and the risk of not using the available funds in the planned programming period. This situation shows how important it is to provide advisory and financial support at the preparatory stage and to build institutional capacity for the planning and design of transition investments.

### **Excessively high co-financing rate (set according to the NUTS level 2 breakdown) in the so-called transition regions**

The level of co-financing of projects under the JTF, determined in accordance with the breakdown of the classification into less developed regions and transition regions according to the NUTS 2 classification, is assessed by many beneficiaries as too high and difficult to achieve – especially in the case of poorer municipalities and social organizations in the Dolnośląskie and Wielkopolskie Voivodeships. The requirement to make a significant own contribution is a serious barrier for entities that, despite having valuable and well-prepared projects, do not have sufficient financial resources to implement them. As a result, there may be situations in which the region's transition potential is not fully used, and support goes mainly to economically stronger local government units or larger organizations. Such a mechanism, although formally justified by the logic of differentiating the intensity of state aid, in practice may deepen development inequalities and limit the inclusiveness of the transition process. It should be added, however, that all coal regions have been provided with funds from the state budget, which are a supplement to the JTF funds. In addition, in response to the problem of excessive own contribution, reported by the boards of the Dolnośląskie and Wielkopolskie Voivodeships, the MDFRP allocated additional support from the state budget (EUR 88.7 million for the Dolnośląskie Voivodeship and EUR 63.3 million for the Wielkopolskie Voivodeship), which will help to secure funds that complement own contribution to projects. The break-down used, determined in accordance with the NUTS 2 division, is also contrary to point 8 of the preamble to the JTF Regulation, which reads: 'The JTF

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<sup>9</sup> *The lowest project readiness assessed by the value of submitted applications can be observed in competitions in the following areas: Measure 9.2 Transformation of social and educational infrastructure FEDS, Measure 8.3 Support for SMEs in the early phase of FEMP operation, Measure 9.6 R&D for the transformation of the FELD, Measure 9.4 Local mobility in the transformation of the FELD, Measure 10.4 Support for the transformation of FESL, Measure 10.3 Building an ecosystem of environmental institutions and support for public R&D infrastructure and digitization of public administration FEWP*

should therefore cover all Member States, but the distribution of its financial resources should focus on those territories that are most affected by the effects of the climate transition process, and this distribution should **reflect the ability of Member States to finance the investments needed to cope with the transition** to a climate-neutral economy'. Determining the level of co-financing for sub-regions covered by the JTF at the NUTS level 3 (not NUTS level 2) would make it possible to provide support adequate to the local conditions of development, currently especially to sub-regions located in Wielkopolskie and Dolnośląskie regions, and in the future to other sub-regions in regions classified as transition regions.

### **Inability to raise funds to ensure own contribution to a project**

The lack of funds for own contribution is one of the most serious barriers limiting access to support from the JTF, especially in the case of social organizations and less affluent municipalities. Social organizations that could play an important role in the just transition process, e.g. through educational, integration or community support activities, are often unable to apply for funds due to the lack of initial capital. In the case of LGUs, the possibility of making their own contribution, although justified from the point of view of the co-financing rules, in practice may exclude many entities from participating in competitions that do not have adequate financial reserves or the possibility of obtaining additional funds. This problem is particularly visible in voivodeships such as Dolnośląskie, where many municipalities struggle with limited budgets and are not able to secure even a minimum contribution. This situation leads to inequalities in access to funds and limits the scope and effectiveness of interventions. Therefore, there are **calls for the need to introduce systemic mechanisms to facilitate access to funds for less wealthy entities, e.g. by reducing the level of the required own contribution, introducing advances or creating special support lines for local government units and NGOs with limited financial capabilities**. In the case of the Dolnośląskie and Wielkopolskie Voivodeships, the MDFRP allocated additional national funds for this purpose, so as to at least partially eliminate the inequalities in the level of co-financing resulting from the classification of these voivodeships to the category of 'transition regions'.

### **Problems of definition and interpretation**

A general regulation was prepared for the JTF, which, as was originally thought, was to provide quite a lot of freedom in programming the scope of support. However, two issues posed a challenge, especially when the Fund was being mobilized. Firstly, as a result of explanations and consultations with the EC, it turned out that the actual scope of support resulting from the specific objective of the JTF and the preamble to the JTF Regulation is more limited, especially taking into

account the provisions of Article 8 of this Regulation. The second issue was the lack of detailed definitions of key terms related to transition in the JTF programming documents. During the evaluation interviews, JTF stakeholders indicated that the ambiguity of terminology made it difficult to interpret the provisions uniformly, including those concerning the type of supported projects and the objectives of the support. As a result, regions were forced to define concepts on their own depending on local needs and context. In interviews, representatives of the MAs indicated that this was quite a challenge, but it gave some flexibility and the opportunity to adapt the intervention to local conditions. For example, in the Śląskie Voivodeship, its own definition of 'post-industrial, devastated, degraded areas' was developed<sup>10</sup> for projects co-financed from the JTF, which allowed for a comprehensive approach to the subject of development of these areas in order to develop the region, taking into account the scale of the existing needs. At the same time, in the Małopolskie Voivodeship, with respect to creating the definition of the mining industry, the

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<sup>10</sup> *Criteria for the selection of FESL projects 2021-2027 Measure 10.01 Use of degraded land for the development of the region through investments by enterprises:*

*"A post-industrial, devastated or degraded area should be understood as an area that has been subjected to transformations or pollution that are unfavourable to people or the environment, resulting in the loss of or reduction in the useful value of land and/or facilities in connection with human activity carried out on it or affecting it.*

*Such areas comprise in particular:*

*1) post-industrial areas, including post-mining areas, indicated in the OPI TPP 2.0 database and subsequent updates of the database;*

*2) areas that have ceased to be places of industrial activity (such as mining of hard coal, lignite, peat and oil shale, activities of industries characterized by high intensity of greenhouse gas emissions, industries related to the mining sector) or have ceased to perform auxiliary functions for these activities, e.g. storage and warehousing, social or transport activities, including areas of unfinished industrial investments;*

*3) post- industrial areas, currently or previously classified in the land and building register as industrial, railway and military areas, together with areas that ceased to perform auxiliary functions for these activities;*

*4) non-urbanized areas, requiring mitigation of the negative effects of industrial activity affecting them in the past or now. These will include, in particular, liquidated shafts, heaps/landfills, inactive sedimentation tanks, railway sidings, excavations, unstable areas due to previous extraction or storage of waste, e.g. mining, areas with contaminated soil."*

numbers of specific Polish Classification of activities (PKD) codes were used, assuming that employees of plants with such PKD will be able to benefit from support in the form of training or grants for setting up their own businesses as part of the projects. In practice, it turned out that specific entities with employees, even from the mining or energy sectors, often have PKDs other than those listed in the competition regulations. This gave rise to great difficulties during the implementation of the projects, often difficult to understand for the interested parties themselves, which resulted in the inability to include such persons in the projects, despite their willingness and generally being the target recipient of the JTF support, due to the enterprise's PKD code being non-compliant with the guidelines. Such divergences in the interpretation and application of the rules lead to unequal access to funds and can undermine the consistency of the Fund's implementation at national level. Beneficiaries also point out that the lack of uniform standards and definitions makes project planning difficult, increases the risk of formal errors and discourages applications, especially among smaller entities. This highlights the need for better interregional coordination, development of a common interpretative framework, such as definitions of key transition concepts that could serve as a reference point for all stakeholders, while maintaining space for regional clarifications and the need for a greater, more structured exchange of knowledge and experience between regions. Such an approach would ensure greater transparency and equal opportunities in access to support.

In addition, the EC's interpretations of the provisions related to the implementation of the JTF turned out to be restrictive and inconsistent in many cases, which significantly affected the possibility of implementing certain types of projects in the regions. An example of such a restriction, indicated in almost every interview conducted, is the strict interpretation of Article 9(d) of the JTF Regulation and the broadening approach to the interpretation of this provision (compared to the previous approach to similar provisions already in force for other EU cohesion policy funds). Not as a sectoral exemption, but as any investment in fixed assets whose technologies are based on fossil fuels, regardless of the industry in which they are used. Such a restrictive approach gave rise to significant difficulties in interpretation and practice, leading to the risk of ineligibility of expenditure, not only in projects for people in the process of rebranding, setting up businesses, or in projects to diversify the activities of SMEs, but even in educational or social projects.

This type of approach, while in line with long-term decarbonization goals, significantly reduces the transitional flexibility of companies and local governments, which often do not yet have access to fully zero-emission technologies, in the short term. As a result, many potentially valuable modernization projects – aimed at improving efficiency, safety or quality of services – cannot be

implemented with the use of JTF funds. This situation raises the need for a more balanced approach to the interpretation of the rules, which would take into account the temporary phase of the transition and allow for a gradual transition from fossil fuels, instead of their immediate elimination from the entire investment process. The topic is presented in more detail in chapter 2.1 Thematic scope of JTF support.

Further interpretation doubts that were consulted with the EC concerned the eligibility of production investments carried out by enterprises other than SMEs, including municipal companies. The discrepancies result, m.in from the ambiguous application of the definition of productive investments and differences in the European Commission's approach to assessing the main objective of the investment. The lack of consistent guidance makes it difficult for the MAs to properly assess projects eligible for support and increases the risk of the support being challenged at the audit stage.

Such divergences in interpretation of the rules not only hinder the planning and implementation of projects, but also undermine the sense of coherence and predictability of the Fund's implementation system. This points to the need for greater clarity and uniformity in interpretations and for dialogue between the MAs, the MDFRP and the European Commission in order to develop a common, realistic framework for the transformation of regions. It is also advisable to develop an interpretation by the MDFRP to be applied in all regions at times when the EC requires the Member States to examine a given situation and fulfil the obligation.

### **Regulations on the redevelopment of post-mining and post-industrial areas transferred by the Mine Restructuring Company (SRK)**

One of the most frequently indicated barriers to effective transformation of regions, related to the implementation of the economic objective indicated in the TJTP by representatives of local governments, is the inability to obtain land in the form of a donation from the SRK for the purpose of stimulating the economic activity of the region. In accordance with the current wording of Article 23 of the Act on the Functioning of the Hard Coal Mining Industry, a mining company (in this case SRK) may donate property to a mining municipality or a housing cooperative, with their consent, for purposes related to the implementation of technical infrastructure facilities or other public purposes, **as well as to stimulate economic activity in the mining municipality**. In practice, the provision concerning the purpose of stimulating economic activity in the mining municipality, despite the willingness of the municipalities, has never been used. The information obtained during the survey shows that by **5 June 2025, SRK had not transferred any land to**

municipalities for this purpose. In January this year, UOKiK<sup>11</sup> submitted comments on the draft amendment to the Act on the Functioning of the Hard Coal Mining Industry to the then functioning Ministry of Industry (MI), with regard to the possibility of providing state aid in the case of transferring land to municipalities (or other entities) for purposes other than public purposes. In the letter from UOKiK, it was suggested to remove the provision on the possibility of transferring land for purposes other than public purposes or, if this provision is maintained, to notify the EC of such support in order to obtain consent to grant state aid, e.g. in the form of an aid program.

As a result of further changes introduced by the MI, the draft of the Act of 7 July 2025 amending the Act on the Functioning of the Hard Coal Mining Industry<sup>12</sup>, **limited both the catalogue of entities that a mining company (in this case SRK) may transfer land** only to a local government unit or a state legal entity in the case of investments in drainage systems for decommissioned mining plants, and limited the **purpose of the donation to local government units for a public purpose only. Such an approach is highly unfavourable for municipalities in the energy transition process, which, in accordance with the objectives planned, m.in in the TJTP, are to stimulate and diversify economic activity in the region and** also affect the possibilities of effective use of funds under the JTF.

From the point of view of the effectiveness of the energy transformation process of the regions, as well as the achievement of the objectives assumed in the TJTP, it is necessary to re-verify the provisions of the draft Act on the Functioning of the Hard Coal Mining Industry in terms of the purposefulness of the transferred land (Article 23 of the Act), as well as the entities that can acquire such land. In addition, it is also advisable to prepare and negotiate with the EC an aid program enabling the transfer of land to municipalities for purposes other than public, e.g. to prepare it for investment areas for potential investors (both SMEs and large enterprises), generating new jobs for people leaving mining or mining-related industries and contributing to economic growth in regions undergoing transformation. Taking into account the convergence of

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<sup>11</sup> Letter from the Office of Competition and Consumer Protection of 31 January 2025, file no. DMP-3.0240.2.2025.AB

<sup>12</sup> Draft Act Amending the Act on the Functioning of the Mining Industry of 17 April 2025

objectives of the transferred land with the specific objective of the JTF<sup>13</sup>, there is a good chance of acceptance of the aid program assuming the transfer of land for the purpose of stimulating economic activity in the regions covered by the JTF.

### **Regulations on the redevelopment of post-mining and post-industrial areas by mining companies or entities related to them**

Support from the JTF cannot be granted if the area is to be developed by mining companies or entities related to them, even if these entities have the resources and competences to quickly and effectively develop the space. Such restrictions raise concerns among local governments and potential investors, who point out that they limit the flexibility of planning and implementing transition projects by companies that have resources, often have plans to diversify their activities towards non-mining activities, and implementing such projects would be conducive to retraining current employees of the companies, and thus maintaining their jobs, but in different positions. In practice, this may lead to a situation in which areas with high development potential remain unused or suboptimally managed, which is contrary to the objectives of just transition. Therefore, it is advisable to revise the regulations towards greater openness and adapt them to local realities and the technical and organizational capabilities of entities involved in the transition process.

### **Lower than expected interest in participating in projects related to retraining employees of the mining industry**

The lack of transparent and unambiguous plans for reducing employment in coal companies is a significant barrier to the effective implementation of measures supporting the professional transformation of employees in the mining sector. Uncertainty about the schedule and scale of the planned redundancies means that many miners do not yet feel the need to take action related to rebranding or participating in projects offering support under the JTF. As a result, despite the availability of a wide range of training, career counselling or instruments supporting business start-ups, interest in these forms of support among miners remains limited. The lack of clear communication on the part of coal companies regarding employment plans abates the sense of urgency and makes it difficult to plan career paths, both on the part of employees and institutions responsible for implementing protective measures. This situation shows how important a coherent and open information policy is in the transformation process – only then will it be possible to

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<sup>13</sup> JTF. CP6. I - Enable regions and populations to mitigate the social, employment, economic and environmental impacts of the transition towards the EU's 2030 energy and climate targets and towards a climate-neutral EU economy by 2050 based on the Paris Agreement.

effectively engage employees of the mining sector in activities preparing them for changes in the labour market.

As a result, the interest in participating in JTF projects by employees of the mining industry turned out to be lower than originally assumed, which resulted from earlier analyses. The anticipated group redundancies did not take place, which means that many employees do not feel an immediate threat of losing their jobs and do not see the need to actively look for alternative career paths. In addition, a high level of social security, including among other things, job guarantees, severance pay or protective benefits, effectively reduces the motivation to use the forms of support offered, such as training, career counselling or retraining programmes. As a result, despite the availability of attractive instruments supporting professional transformation, their use by miners remains limited. This situation shows that the effectiveness of activities aimed at this professional group requires not only properly designed programs, but also consideration of the real social and psychological conditions that affect the decisions of individuals in the context of changing their career paths.

The low correlation of the support offered under the Just Transition Fund with the actual transition schedule in the mining industry is a significant restriction to the effectiveness of activities aimed at employees in this sector. In many cases, support targeted at miners – such as internships, training or retraining programmes – has been launched regardless of the actual pace and scale of changes taking place in the mining industry, based on data and information and plans that have become outdated, among other things, as a result of the change in the political situation and the war in Ukraine. The continued stability of employment in mines means that employees do not feel the need to take pre-emptive actions, such as changing qualifications or preparing to leave the sector. Lower than planned interest in support by people from the mining sector was reported, in the Małopolskie Voivodeship, among others, where the offered co-financing of internships did not meet with interest from miners – they were considered unattractive and disproportionate to the current conditions of employment and remuneration in the industry. Such discrepancies between the offer of support and the real needs and motivations of mine workers show how important it is to closely link interventions to specific stages of the sector's transformation and to conduct a coherent information and planning policy. Without this, it will be difficult to effectively engage miners in change processes and ensure adequate preparation for future labour market challenges.

In regions such as the Małopolskie and Wielkopolskie Voivodeships, there is a clearly greater interest in various forms of support offered under the JTF on the part of employees of mine facilities, mining-related industries and the families of the miners themselves. In contrast to those

employed directly in the mining sector, who often benefit from a high level of social security and do not feel pressure to change their career path, people from the wider mining industry environment are more likely to look for alternative sources of employment and development. Training programs and instruments supporting the start of a business, which give a real chance to acquire new qualifications, become professionally independent and increase the economic stability of families are of particular interest. In the case of projects currently implemented in the Małopolskie Voivodeship (as of July 2025) the limits of persons qualified for projects aimed at setting up a business have been exhausted. This indicates the need to further develop and promote activities aimed at those groups which, although less visible in the public debate, play a key role in the process of just socio-economic transition of post-mining regions. Taking into account their needs and potential can significantly increase the effectiveness and sustainability of the entire transition process.

### **The ‘polluter pays’ principle**

The ‘polluter pays’ is one of the principles underpinning EU’s environmental policy. This means that polluters bear the costs of the pollution they cause, including the costs of measures taken to prevent, remedy and control that pollution, as well as the resulting costs to the society. The details of the principle are set out in Directive 2004/35/EC of the European Parliament and of the Council (EU) of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage. It should be emphasized, however, that the directive clearly indicates that damage caused before the deadline for implementation of the directive should not be covered by its provisions. This also applies to damage that occurred after that date but resulted from activities that took place and ended before that date. Most of the areas contaminated as a result of mining activities in Poland originally belonged to State Treasury companies, then as a result of the liquidation of some or all of the mines, these areas were transferred to SRK. Currently, SRK, with the co-financing of the National Fund for Environmental Protection and Water Management, implements projects related to the reclamation of settling tanks, heaps and degraded areas in Bytom, Piekary Śląskie, Tychy, Jaworzno, Katowice (Śląskie), Wałbrzych (Dolnośląskie) and Brzeszcze (Małopolskie). In addition, SRK has defined several projects, the implementation of which will restore the useful value of almost 469 hectares. The estimated value of these works is expected to exceed PLN 237 million by the end of 2027.

### **State aid and *de minimis***

Extensive state aid regulations are not adapted to the specifics of projects financed from the JTF – they often require the application of different legal regimes within one project, which significantly

complicates the process of applying and settling funds. Beneficiaries, trying to cope with this task, often artificially separate project components, so as to use one legal basis within the component to the extent possible. This is complicated and difficult for both beneficiaries and the MAs or IBs, which would prefer to implement the project in a simpler manner, based on one specific provision. In the case of training projects in the Łódzkie Voivodeship, interpretative ambiguities regarding state aid necessitated investigation of potential use of state aid by the development services operator. In projects implemented under the JTF, the principle is that employees of the same employer may not constitute more than 20% of all participants (except for individual training) within one development service.

In practice, support operators face difficulties in verifying this condition because:

- training companies do not have information about the place of employment of participants or their status on the labour market;
- participants sign up for development services individually, irrespective of the employer;
- the participants themselves often do not know who else from their company is taking part in the training (this applies especially to large enterprises);
- operators do not conclude tripartite agreements with participants and training companies, so they do not have full knowledge of the registration of people using vouchers.

In the Wielkopolskie Voivodeship, in the project 'Road to employment after coal', despite the high attractiveness of the programme from the employees' point of view (wage subsidies – up to PLN 168,000 per new employee), state aid regulations strongly restrict the possibility of hiring more employees, because employment subsidies and refunds constitute *de minimis* aid for a new employer. A similar situation occurs when ZE PAK employees would like to organize themselves into a social cooperative. In this situation, the level of support for such a social cooperative is limited to the level of *de minimis* aid, i.e. EUR 300,000 (over a period of 3 years), which in practice translates into a limitation of the possibility of using the support for the cooperative to 8 people. Limiting support to only *de minimis* aid is a significant barrier to the implementation of many projects with high development and transformation potential by the mining community. This was reported during the survey by both the programme partner (Provincial Labour Office in Poznań) and representatives of trade unions. The information obtained during the survey also shows that representatives of the trade unions of the ZE PAK GROUP held talks with the EC about increasing the limit of support for social cooperatives as part of the project for the ZE PAK Group. From the perspective of the effectiveness of the project, this direction is very desirable and the support of the MDFRP in negotiations with the EC and the preparation of potential legal solutions

on the part of Poland is advisable. As a result of these challenges, in interviews conducted not only with beneficiaries, but also with the MAs and IBs, there was very often a postulate about the need to adapt state aid regulations to the realities of JTF implementation, so as to enable a fuller use of the potential of projects.

### **Limiting support for mining plants planning transition and rebranding**

Limiting support for mining plants planning to transform and rebrand is a significant challenge in the context of the transition of mining regions. It results from the current regulations, which are aimed at preventing situations in which public funds could be used to continue mining activities – contrary to the objectives of the climate policy and just transition. These concerns mean that even plants declaring their willingness to move away from mining and undertake new, more sustainable economic activities face difficulties in obtaining financial support. This may lead to delays in the transition process, limiting the scale of planned investments and reducing the chances of effective retraining of employees. Therefore, it is important to develop mechanisms that, on the one hand, ensure compliance with the regulations, and on the other, enable real support for companies making an effort to change their business profile.

### **2024 flood**

The flood that occurred in 2024 caused serious damage to infrastructure, which significantly affected the implementation of many projects planned as part of the transition in the Dolnośląskie Voivodeship. In particular, the buildings and facilities that were to be modernized suffered – many of them were completely destroyed, which made the original design assumptions no longer valid. Some of the investments had to be postponed for an indefinite future, others became completely pointless, and still others require a thorough remodelling to adapt to the new reality.

### **Barriers experienced by beneficiaries**

In addition to the above-mentioned systemic and horizontal barriers, a number of barriers experienced by the project beneficiaries themselves can also be identified. Beneficiaries in the CAWI survey were asked whether they had encountered any barriers or difficulties when applying for funding. 27.3% answered 'yes', which means that more than a quarter of the respondents experienced obstacles in the application process, 49.1% indicated 'no', which suggests that almost one half of the respondents went through the process without major difficulties, and 23.6% chose the answer 'I don't know / it's hard to say', which may indicate ambiguous experience or lack of full knowledge about the entire process.

Respondents to the CAWI survey were also asked whether the documentation required at the stage of preparing an application for funding was too extensive – 56.5% of respondents considered that the scope of the required documentation was excessive, which may indicate the need to simplify application procedures. On the other hand, 35.7% of respondents did not share this opinion and considered the documentation requirements acceptable.

The respondents were asked whether they had problems with obtaining the necessary permits related to the investment at the stage of project preparation. The majority of respondents did not experience any difficulties in this respect: 56.2% of respondents had no problems in obtaining the required permits. In turn, one in five respondents (21.5%) encountered formal difficulties at the stage of investment preparation.

In response to these challenges, managing authorities and intermediate bodies are now taking measures to reduce the administrative burden at the application stage. A phased approach is increasingly used, in which the scope of the required documentation at the application stage is minimized, and detailed documents (e.g. permits, technical analyses) are required only at the stage of signing the grant agreement. This solution allows starting the project evaluation process earlier, while maintaining control over quality and feasibility.

Beneficiaries were also asked whether at the stage of preparing the application for co-financing they encountered such barriers that made them consider resigning from its preparation – 69.5% of respondents did not have such doubts, which proves a relatively high level of motivation and resistance to procedural difficulties. On the other hand, almost every fifth respondent (19.9%) admitted that the barriers encountered were so serious that they considered resigning from applying.

Respondents to the CAWI survey were asked to assess the duration of the project evaluation process as part of the application for funding. The results indicate that a significant proportion of beneficiaries considered the evaluation time to be too long: more than 62% of respondents expressed dissatisfaction with the length of the evaluation process, which may indicate the need to streamline and shorten it. In turn, 31.1% considered the evaluation time to be adequate, which shows that for some beneficiaries the procedure was acceptable, or they applied for support in competitions in which the evaluation of applications was efficient and timely.

The respondents also assessed the waiting time for signing the grant agreement after receiving a positive decision. The results show that the majority of beneficiaries were satisfied with this stage of the procedure: 59.9% considered the waiting time to be adequate, while 33.9% of respondents expressed dissatisfaction with the waiting time, which may indicate some areas for improvement,

although they are not as clear as in the assessment of the processing time. On the other hand, much remains to be desired in the readiness of beneficiaries to sign the agreement described by the MAs and IBs, because the process of collecting documents necessary for the agreement very often takes longer than the deadlines set out in the regulations, and the beneficiaries themselves very often apply for these deadlines to be extended.

Respondents were asked whether the waiting time for project evaluation or signing of agreements had or will have an impact on difficulties in project implementation. The results show that some beneficiaries see the real consequences of delays: 36.6% of respondents admitted that delays could or may have a negative impact on the implementation of the project, while one half (50.9%) do not believe that waiting time is a significant barrier. Among those who noticed the negative effects of procedural delays, the most frequently indicated consequence is the difficulty in implementing the project according to the schedule – this problem was reported by 72.7% of this group of beneficiaries.

The period of assessment of applications by intermediate bodies varied. This was due to several factors. One of them was the large number of applications, which resulted in the need for frequent supplements to be prepared by beneficiaries and prolonged the evaluation process. Another factor was the accumulation of competitions in a short period, caused by the delayed launch of the JTF with limited human resources of the implementing authorities. In addition, changes in the interpretation of the regulations by the EC – such as the exclusion of eligibility of investments in fossil fuel-fired machinery and equipment – also affected the length of the process.

The process of signing agreements was often extended by beneficiaries who were not ready to quickly complete the required documentation. In practice, they were the ones who most often applied for an extension of the deadlines for providing the documents necessary to conclude the agreement.

Other significant difficulties indicated by the beneficiaries are: the need to extend the project implementation period – 59.7% and the need to concentrate project activities over a shorter period – 55.8%. These answers indicate that problems affecting the change of the project schedule appear after the start of activities (the previously mentioned problems with availability or contractor selection) and they can affect the efficiency and quality of project implementation. Less frequent, but still significant, were the following indications: difficulties with achieving the assumed values of indicators – 23.4%, the need to modify the substantive scope of the project – 22.1%, difficulties in recruiting participants – 18.2%, the need to resign from some project activities – 7.8%).

During the CAWI survey, more than one in three beneficiaries (36%) declared that they experienced difficulties at the stage of implementing project activities. In turn, 46.6% of respondents indicated that they did not encounter any problems, which can be considered a positive signal indicating the smooth implementation of projects in many cases. Among the respondents who declared the occurrence of problems during the implementation of the project (36% of all respondents), the most frequently indicated difficulty was complicated procedures related to public procurement – as many as 52.6% of this group admitted that tenders were a significant barrier. Another challenge was the problem with finding suppliers or subcontractors (26.7%) and difficulties with recruiting project participants (25.0%). This indicates the limited availability of human and executive resources, as well as confirms the lower than expected interest in forms of support for employees in the mining sector, which may affect the pace and quality of project implementation. Changes in investment plans or obsolescence of project assumptions (20.7%) and problems with achieving the assumed indicators (18.1%) show that some projects had to be adapted to changing external or internal conditions.

Other barriers included:

- Insufficient time between the submission of an application and the start of implementation (17.2%);
- Unprofitability of the project due to increased costs (16.4%);
- Lack of qualified personnel (15.5%);
- Problems with obtaining permits (11.2%);
- Financial difficulties of institutions (7.8%);
- Competence gaps in reporting (6.9%).

Respondents pointed to procedural barriers, excessive documentation, difficulties in obtaining permits and delays in assessing applications and signing agreements. These factors not only affect the comfort of applying, but can also lead to real complications in the implementation of projects – such as the need to change the schedule, limit the scope of activities or difficulties in achieving the assumed results. In addition, some beneficiaries encountered problems already at the initial stage of project implementation, such as in the area of public procurement, recruitment of participants or availability of contractors.

In light of these observations, it is worth considering simplifying the application procedures, especially in terms of the required documentation, and shortening the time of project evaluation, which could reduce the risk of delays and increase the efficiency of implementation. It is equally

important to provide more advisory support to beneficiaries – both during the preparation of the applications and during the implementation of the project – especially in areas such as public procurement or reporting. The flexibility of institutions in responding to changing conditions and the willingness to adjust project schedules and scopes can significantly increase the efficiency of using available funds and improve the experience of beneficiaries.

An example of good practice in the field of support for beneficiaries are the activities undertaken by the Managing Authority and the Intermediate Body in the Wielkopolskie Voivodeship. This region has implemented a number of solutions that are highly appreciated by beneficiaries. Among them, assigning a project supervisor is worth mentioning, which shortens the path of access to information, explanations and interpretations. Training for applicants and beneficiaries is organized on a regular basis, and once the agreement is signed, a so-called ‘starter pack’ is provided. It contains basic information on the implementation and settlement of the project, document templates and instructions for accounting records, documenting expenses, payment schedules and payment applications. The package is also available on the website of the European Funds for Wielkopolska in the ‘I am implementing the project’ tab.

Compared to the previous financial perspective, administrative burdens have been reduced, instructions have been simplified and validation mechanisms have been implemented in IT systems, which allows for the elimination of small, repetitive errors.

Similar solutions are also being successively implemented in other regions, but it is the Wielkopolska Region that has decided to actively promote them, emphasizing their practical value for beneficiaries.

## 2.4 JTF management model in Poland

This evaluation focused on the assessment of the JTF implementation model, but this assessment is also influenced by the status of the current energy transition policy. Many ministries are involved in this process, which is due to its complexity and interdisciplinary nature. Each ministry has its own areas of interest and competence, but at the same time this entails a dispersion of responsibilities and leads to difficulties in coordination and communication.

The Ministry of Development Funds and Regional Policy is responsible for the management of most EU funds, as well as the coordination of EU funds implemented at the regional level, including the Just Transition Fund. It coordinates activities at the national level, prepares plans and strategic documents, negotiates with the European Commission and supports regions in

contacts and negotiations with the EC. The Ministry of Industry, which existed until the government reconstruction in July 2025, dealt with issues related to heavy industry, which is one of the main sectors affected by the energy transition. This ministry had detailed knowledge of the technologies and innovations needed to carry out the transition in the economy. In addition, the MI managed the work on the amendment of the Act on the Functioning of the Hard Mining Industry, including changes in the scope of implementation of the social contract in the part concerning benefits for employees of mining plants (mining leaves, holidays for employees of mechanical coal processing plants and severance pay) with respect to employees of underground mines not yet transferred to SRK, as well as the previously described Article 23 and the possibility of transfer of land to LGUs for purposes other than public. After the government reconstruction that took place in July 2025, the responsibilities of the Ministry of Industry and the energy department of the Ministry of Climate and Environment were transferred to the newly created Ministry of Energy, which included the energy department in charge of energy resource management.

The Ministry of State Assets manages state-owned companies, including energy companies, that are and will be directly involved in the structural changes related to the transition to a low-carbon economy. He is also responsible for strategies related to the restructuring of these entities. The Ministry of Climate and Environment is responsible for climate and environmental policy, which is key to energy transition. This ministry deals with regulations on reducing emissions and supporting renewable energy sources.

The Ministry of Finance performs control and audit functions in the system of implementation of EU funds in Poland, supervises their proper use, compliance with EU and national regulations and the effectiveness of spending.

In terms of transition, the Ministry of Science and Higher Education and the Ministry of Development and Technology are also important – the former supports research and education necessary for the development of new technologies, the latter develops innovations (both give opinions on strategic projects submitted for implementation under the JTF).

Discussions with JTF stakeholders, and in particular with representatives of the MAs, indicate the dispersion of competences and responsibilities they are aware of, as well as the lack of a coordinated approach to transition in Poland. Representatives of the regions expect a directional, coherent transformation policy that would help them better create long-term development plans for the regions they represent and better communicate the need for change in the local community.

**The lack of a single, central management institution responsible for coordinating the energy transition process in Poland is a significant challenge** that may adversely affect the

effectiveness and coherence of the activities undertaken under the JTF. This situation creates space in which regions affected by change become more visible on the international arena, including in the EC. Representatives of Polish coal regions, determined to secure support for their local economies and communities, are taking very active measures, presenting their needs and plans directly to EU institutions. Meanwhile, the lack of a clear leader on the part of the central administration, as well as the opinions given in interviews about the limited presence of government representatives at the level of EU talks, may give the impression of insufficient interest of the Polish central authorities in the continuation of the Fund itself, as well as in the intensification of the current activities related to the JTF. This situation leads not only to underutilization of the potential benefits of the Fund, but also to the lack of a unified political message that could support public acceptance and understanding of the transitions being carried out. In addition, in the absence of a 'host', there is a risk of weakening Poland's position as an active participant in European efforts for climate transformation, despite the fact that Poland is currently the largest beneficiary of aid under the JTF. To mitigate these negative effects, it is necessary to create a centralized coordination mechanism that would ensure coherence of activities and strengthen cooperation between different levels of government and stakeholders involved.

**The decentralized model of JTF implementation adopted in Poland consists in delegating responsibility for planning and implementing transformation activities to the regional level, with the aim of the best possible adaptation of activities to local needs and conditions.** The main assumptions of this model include the decisive role of regional governments, which are responsible for the preparation of territorial just transition plans and the implementation of the JTF in their region by acting as the Managing Authority. Each region prepares its own TJTP, taking into account the specifics of local economies, community needs and available resources. These plans are approved by the European Commission and form the basis for applying for funds from the JTF. The decentralized model promotes close cooperation with local institutions and organizations to ensure that the actions taken respond to the needs of the region and that they are in line with the expectations and needs of local communities.

The decentralized model gives regions more autonomy in making decisions about the use of funds, **but at the same time requires greater responsibility for the efficiency and success of the measures implemented.** The aim of the decentralized model is to ensure that the energy transition process is efficient, fair and adapted to local conditions, in order to increase its acceptance and effectiveness in the long term. This allows regions to better manage their development by using EU funds in a way that best reflects their unique needs and potential.

The planning and implementation of the JTF included extensive public consultations involving representatives of various institutions and organizations. Such an approach model is assessed very positively, as it ensures a pluralistic approach to transition and contributes to greater social acceptance of the implemented initiatives. The participation of a wide range of stakeholders, including local communities, entrepreneurs, NGOs and other social players allows for a variety of perspectives and knowledge, which enriches the decision-making process and helps to identify real needs and potential challenges. Such consultations not only build trust, but also promote transparency and a democratic approach to the implementation of development policies at the regional level.

**In the Polish model of JTF management, the main role is played by regional institutions – Managing Authorities (MAs) and Intermediate Bodies (IBs), which are responsible for programming and implementing support from the JTF.** The activities of these institutions are based on many years of experience in distributing EU funds from previous financial perspectives and involvement in the affairs of their region. In addition, they have a good overview of the socio-economic situation and the resulting needs. During the evaluation, opinions of representatives of local administration stated that in justified situations the Fund could be implemented at an even lower level, even the local level (ITI, municipalities), where local communities could play a more active role. Such an approach was introduced (due to the need for support in the distribution of funds) in the Dolnośląskie Voivodeship, where at the end of 2024 an allocation for the new measure (Measure 9.7 Support for transformation – ITI) has been discerned and the Intermediate Body of the Wałbrzych Agglomeration (IPAW), which participated in the previous financial perspective and is therefore experienced, was included in the system of distributing funds. Such a solution and deeper decentralization of the implementation process could even better address the unique challenges and opportunities that exist at the local level, while promoting development tailored to the needs of smaller communities and particularly disadvantaged environments. MAs and IBs at the regional level have high competences and their employees have many years of experience in the management of EU funds – this is emphasized by the majority of respondents in the interviews conducted during the evaluation survey. In addition, their good understanding of local needs and priorities is important for the proper allocation of JTF funds. The staff of these institutions are often very committed, which is reflected in the proactive attitude of regional representatives at the level of the European Commission. Through this activity, the regions not only effectively pursue their interests, are visible in Brussels, but also ensure that their specificities and needs are taken into account in the EU's broader transformation strategies.

When considering further decentralization of JTF implementation at the local level – i.e. transferring more competences to municipalities, ITIs or other local entities – it is worth maintaining a balanced perspective, taking into account both potential benefits and risks. On the one hand, transferring more responsibility to the local level could enable even better tailoring of interventions to the specific needs of the community, faster response to local challenges and increased involvement of residents in the transformation process. Local communities have the best knowledge about their problems and potential, and their activity can translate into greater effectiveness of the implemented measures.

On the other hand, it should be borne in mind that not every municipality or local entity has sufficient administrative capacity, experience and resources to independently manage EU funds on a large scale. Transferring further competences to this level may lead to the expansion of administrative structures, an increase in service costs, as well as to the prolongation of decision-making processes – especially where there is a shortage of qualified staff or experience in the implementation of EU projects. There is also a risk that too much decentralization will exacerbate development inequalities, as stronger centres will be better positioned to prepare and implement projects, while weaker ones may find it difficult to use the available funds.

Therefore, such a solution should be treated as exceptional and implemented primarily where appropriate competences and experience have been accumulated locally – as in the case of the Wałbrzych Agglomeration, where the Intermediate Body has many years of practice and proven project management mechanisms. In other cases, before transferring more competences to the local level, it is worth conducting an analysis of the administrative potential and providing advisory and training support from the MAs and IBs. Only then can decentralization bring real benefits without generating new implementation barriers.

**Managing the JTF only at the national (central) level carries the risk of improper identification of regional needs and directions of support, which is emphasized by the majority of respondents to the evaluation survey.** Centralization of decision-making processes may lead to the loss of the local perspective, the specificity of local labour markets, economies, as well as the socio-cultural conditions of local communities, which are particularly important due to the large diversity of regions and different stages of development of individual regions covered by the Fund, as well as the dynamics of the process (e.g. due to the complicated and dangerous geological and mining conditions, a decision was taken to end the operation of the Bobrek mine in Bytom, which, according to the social agreement, was to operate until 2040, but will be closed by the end of 2025 at the latest).

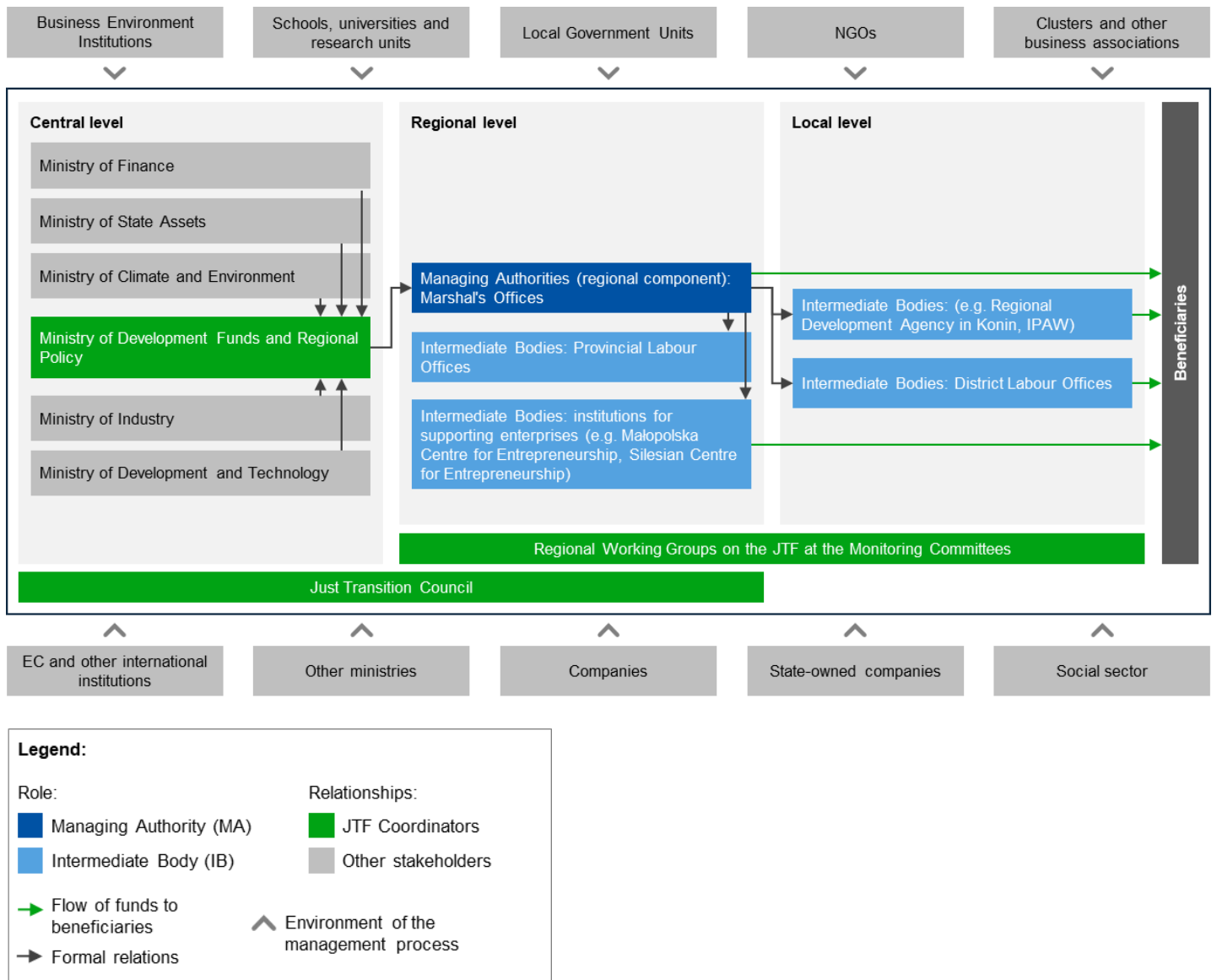
**At the national level, the Ministry of Development Funds and Regional Policy is responsible for the implementation of the JTF; it performs coordinating, supervising, analytical and supporting functions.** The Ministry negotiated the conditions for granting and using JTF funds in Poland with the European Commission, seeking support for six coal regions: Śląskie, Dolnośląskie, Wielkopolskie, Lublin, Łódzkie and Małopolskie. It also supported voivodeship governments in the development of regional TJTP by providing guidelines, expert support, organizing consultations and facilitating the acquisition of data required by the EC, among other things through cooperation with other ministries (MSA, MCE). After the approval of the TJTP by the EC, the MDFRP monitors the compliance of the activities undertaken in the regions with the set goals, and their effectiveness, among other things through a system of key indicators and periodic reporting. Monitoring and supervising the programming and use of funds from the JTF and the other pillars of the Just Transition Mechanism is also carried out through the Just Transition Board, which acts as a subcommittee of the Partnership Agreement Committee. The Ministry commissions evaluation studies on the effectiveness and relevance of JTF interventions, analysing their socio-economic and environmental impact. In addition, the MDFRP engages in extensive inter-ministerial and international cooperation – it cooperates with other ministries, non-governmental organizations, social and economic partners and international institutions, such as the European Commission or the World Bank – to ensure coherence of interventions; it also cooperates with other coal regions in Europe in order to exchange good practices and effectively implement JTF funds in the Polish regions covered by the support.

The Managing Authorities positively assess the cooperation with the Ministry, emphasizing its readiness to answer questions and provide ongoing support. At the same time, they express an expectation of more activity on the part of the Ministry in negotiations with the EC, especially in terms of representing the interests of the regions affected by the transition, as well as in the interpretation of regulations, especially in a situation where the EC indicates the obligation to examine a given situation or to fulfil a specific obligation by a Member State.

The expectation of support from the regions by the Minister of Development Funds and Regional Policy is completely justified, taking into account the provisions of the Programme Contracts. The Minister, acting as the government party in the Programme Contract, undertakes, among other things, to negotiate the Regional Programme with the EC and to transfer funds within the limits following from the Public Finance Act. In addition, the Minister provides substantive support to local governments and coordinates meeting the basic conditions required at the national level. At the same time, the obligations of the local government under the Programme Contract include the application of the guidelines issued by the Minister during the implementation of the Regional

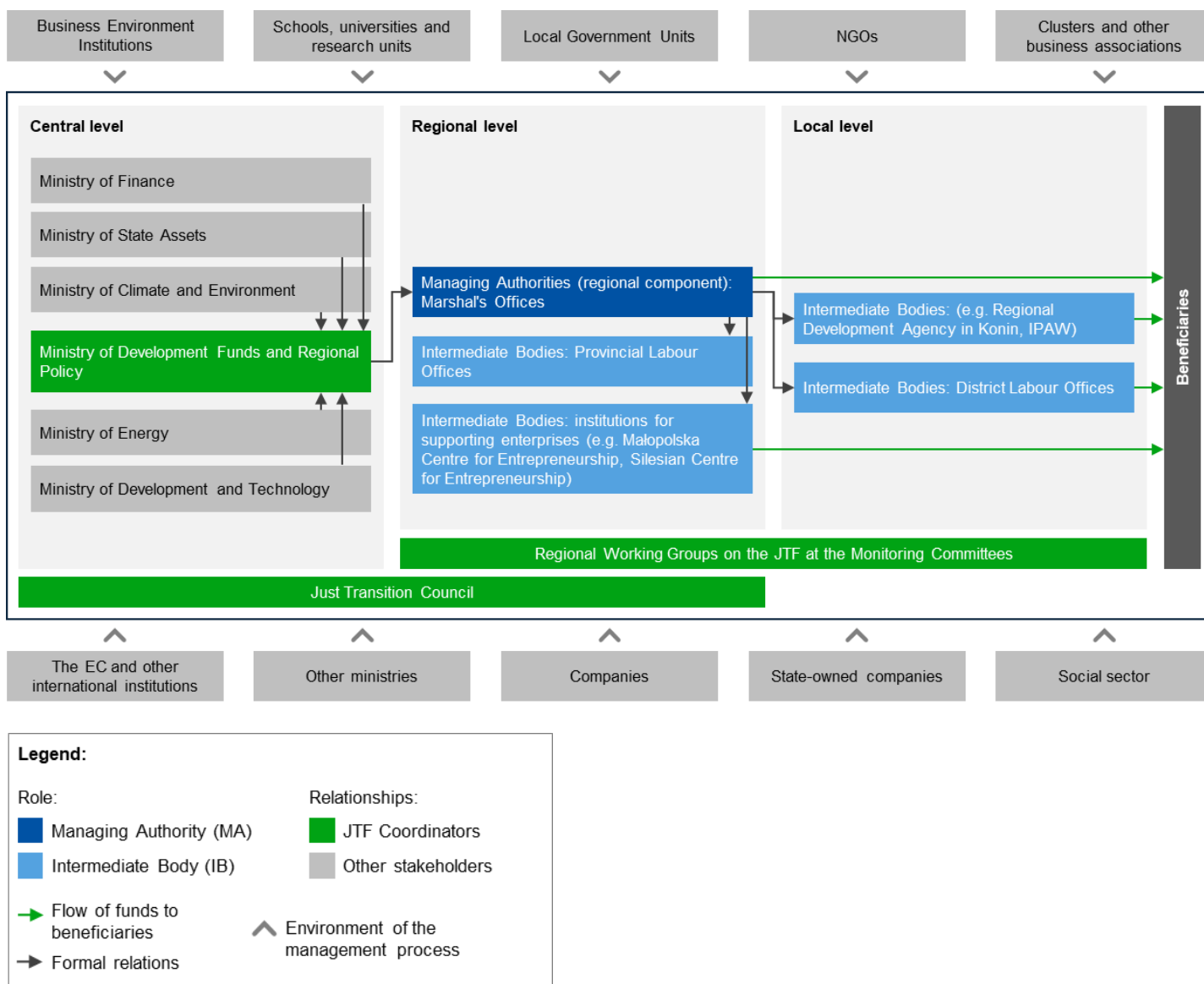
Programme, aimed at ensuring compliance with the European Union law and the uniformity and correctness of implementation of EU funds.

**Figure 2. Polish system for the management of the Just Transition Fund (until 21 August 2025)**



Source: PwC's own study

**Figure 3. Polish system for the management of the Just Transition Fund**



Source: PwC's own study

In order to fulfil the partnership principle in the design and implementation of EU funds, Member States are required to establish monitoring committees as the main platforms for cooperation with social, economic and civil society partners.

At the national level, the Partnership Agreement Committee includes the Subcommittee on the Transformation of Coal Regions – the **Just Transition Council**. Although its establishment was an important step towards coordinating activities for just transition in Poland, the Council's activity to date raises significant concerns. Since the inauguration of the Council in August 2023, only two meetings have been held – the second only in December 2024 – which, in the context of the scale and dynamics of the transition challenges, should be considered significantly insufficient. Both the

undertaking of key topics for post-mining regions and the broad representation of stakeholders should be assessed positively. The meetings were attended, among others, by representatives of central offices, voivodeship boards, LGUs from the areas of transformation, employee and employer organizations, non-governmental organizations, as well as energy and mining companies and the European Commission. Nevertheless, the irregularity of the Council's work results in a lack of a permanent platform for dialogue and support from the central level of resolving complex transformation challenges, in which many entities, including ministries, are involved. In addition, the low visibility of its activities significantly limits the role of the Council as an effective forum for coordination and support for transition regions.

A **Standing Subcommittee on Just Transition (SUE02S)**, established in March 2024, operates within the Sejm structures. The subcommittee meets regularly, conducting legislative and consultative work. The thematic scope of its activities includes the schedule of planned legislative changes to support the transformation of mining regions, the state of implementation of the JTF, social issues – such as pensions for miners – and the acceleration of post-mining land development planning. The regularity of its meetings demonstrates the Subcommittee's commitment to actively supporting the just transition process at national level.

The spending of JTF funds in coal regions is overseen by regional **Monitoring Committees (MCs), which are supported by the Transition Subcommittees (working groups)**. The MCs act as independent advisory and consultative bodies for the Managing Authorities of the programme (Voivodeship Boards) and are appointed by the said. MCs play a key role in supervising the implementation of programmes co-financed from EU funds (i.e. FEDS, FELD, FEMP, FESL, FEW). The main tasks of the MC include the analysis of progress in the implementation of programmes and the achievement of the assumed objectives, the assessment of corrective actions taken in response to the difficulties encountered, as well as the approval of the methodology and criteria for the selection of projects for individual measures, evaluation plans and changes in the programme. The MCs also examine communication activities, compliance of projects with the EU Charter of Fundamental Rights and the UN Convention on the Rights of Persons with Disabilities, and the progress of projects of strategic importance. It may also make recommendations to the MA, including on how to reduce the administrative burden on beneficiaries. The composition of the Monitoring Committees of each of the regional programmes implementing the JTF is diverse and based on the principle of partnership, including representatives of the government, local government, managing authorities (MA), intermediate and implementing bodies indicated by the MAs, as well as social and economic partners, including representatives of the world of science and non-governmental organizations. The Committee is

obligatorily composed of representatives of the Minister responsible for regional development, of the Minister of Finance, the MAs, the IBs and implementers, representatives of local governments, and social and economic partners, such as representative trade unions and organizations of employers and of entrepreneurs, chambers of commerce, as well as non-governmental organizations selected by the Voivodeship Councils for Public Benefit Activities. The MAs may also invite other entities, such as the Ombudsman, the academic community or organizations working for equality and non-discrimination. Representatives of other institutions, including European institutions, and persons invited by the President of the MC may also participate in the work of the Committee. Representatives of social and economic partners as well as the academia constitute no less than one third of the composition of the MC, which is to ensure social control over the implementation of the programme.

Within the framework of the regional MCs in each region, the so-called JTF working groups have been established, whose main task is to strengthen the efficiency and effectiveness of the implementation of regional programmes in the priorities dedicated to the JTF, including increasing the efficiency and real impact of the MC on substantive decisions in the area of JTF implementation processes.

The main tasks of these groups include giving opinions on draft resolutions of the MC thematically related to the scope of the JTF, giving opinions on proposals for the selection criteria for projects under the priorities financed from the JTF, familiarizing themselves with information on the progress of JTF implementation in the region, as well as proposing solutions to achieve the economic, social and environmental objectives set out in the programme set out in the TJTP for a given region.

**Table 2.** *Monitoring Committees of regional programmes and the so-called JTF working groups operating within them*

Monitoring Committee	Number of MC meetings	Functioning of the JTF Working Group within the MC
<b>MC of the FEDS programme</b>	14	Standing Working Group on Just Transition (Wałbrzych Region) established on 4 April 2023  The group has 24 members: on the part of: the local government – 8 people, the third sector (non-governmental organizations) – 8

Monitoring Committee	Number of MC meetings	Functioning of the JTF Working Group within the MC
		<p>people, the social participants (employers' organizations, entrepreneurs, trade unions) – 5 people, the government and central institutions – 3 people.</p>
<p><b>MC of the FELD programme</b></p>	<p>9</p>	<p>The Just Transition Working Group established on 23 May 2023 The group consists of 10 people: on the part of: the local government – 1 person, the third sector (non-governmental organizations) – 2 people, the social participants (employers' organizations, entrepreneurs, trade unions) – 5 people.</p>
<p><b>MC of the FEMP programme</b></p>	<p>16</p>	<p>The Working Group on the DNSH principle, sustainable development and energy and the Just Transition Fund established on October 19, 2023. The group has 10 members: on the part of: the local government – 1 person, government and central institutions – 2 people, social participants (employers' organizations, entrepreneurs, trade unions) – 1 person, 2 alternate members (assigned to the category: government and non-governmental organizations).</p>
<p><b>MC of the FESL programme</b></p>	<p>12</p>	<p>Working Group on the Just Transition Fund established on 28 April 2023 The group has 37 members: on the part of: the local government – 14 people, the third sector (non-governmental organizations) – 14 people, the government – 3 people, the social participants (employers' organizations, entrepreneurs) – 3 people, the research and scientific participants – 2 people, Other (coordinator for equality and non-discrimination) – 1 person.</p>

Monitoring Committee	Number of MC meetings	Functioning of the JTF Working Group within the MC
MC of the FEW programme	13	Subcommittee for Eastern Wielkopolska: on the part of: the local government – 16 people, social participants (employers, entrepreneurs, trade unions) – 16 people, third sector (non-governmental organizations) – 7 people, government and central institutions – 2 people.

Source: PwC's own study, as at 30 June 2025

The information provided during the interviews shows that the activities of the Monitoring Committees were assessed positively. The Committees have taken intensified efforts related to the adoption of project evaluation criteria. The work of the Just Transition Fund working groups was also well assessed. Resolutions concerning the criteria were adopted efficiently, which made it possible to announce competitions, including within the framework of priorities financed from the JTF.

The decentralized model of JTF implementation adopted in Poland can be assessed as adequate to the objectives of the Fund, especially in the context of diverse regional needs. This model allows more precise adaptation of activities to local conditions, which is particularly important in the energy transition process, which requires a diversified approach due to different economic and social conditions in different parts of the country. Regional institutions such as the MAs and IBs have the resources and high competences resulting from many years of experience in managing EU funds, which makes them well equipped to carry out tasks related to the implementation of the JTF. Their knowledge of local needs and commitment have a positive impact on the process of planning and implementing transition projects. While decentralization requires greater ownership and efficiency at local level, it increases the chances of effectively achieving the objectives of the Fund by promoting development tailored to the unique needs and potential of each region. **In addition, a regional approach to JTF implementation strengthens the sense of agency and ownership of local communities, increasing their involvement in the transition process. The distribution of funds at the regional level is conducive to building local identification with the objectives of the fund and a better understanding of its assumptions, which translates into greater acceptance and effectiveness of actions taken in the spirit of the principle of 'leaving no one behind'.** Nevertheless, the need for continuous coordination at

national level should be taken into account to ensure uniformity of the directions and objectives of the transition.

The mechanisms for coordinating cooperation between government and regional governments show ambiguous results in securing the interests of both parties in the context of the implementation of the JTF. On the one hand, the decentralized model encourages the direct involvement of local authorities, which allows for a more individualized approach, drawing on the expertise of local institutions to fine-tune actions to regional needs. On the other hand, the lack of a central coordinating institution leads to a dispersion of responsibilities and difficulties in effective communication between different levels of administration. To improve the coordination process, it is necessary to create a centralized mechanism or structure that can integrate activities at both government and regional level, ensuring a coherent framework for work and better communication between the different parties involved in the implementation of the JTF. In this context, it is justified to consider a return to a hybrid model of the Fund's implementation, with a separate national component with a separate budget and dedicated funds under Technical Assistance, which would strengthen the role of the MDFRP as a coordinator.

Separation of funds at the central level would also enable implementing supra-regional projects and greater support for state-owned companies. The use of the hybrid model would increase the state's influence on the spending of funds related to the climate neutrality objectives (defined in the National Energy and Climate Plan), which are referred to in individual TJTPs. The topic is presented in more detail in the section: Proposed coordination mechanisms to ensure proper cooperation between national and regional level institutions. During the implementation of the JTF in Poland, a well-thought-out division of tasks between managing authorities (MAs) and intermediate bodies (IBs) used in the previous financial perspective is noticeable. This division is not accidental – it is based on many years of experience gained during the implementation of EU funds in previous financial perspectives, in particular the Regional Operational Programmes for 2014-2020. As a result, the implementation of the JTF benefits from developed mechanisms, proven procedures and competences of institutions, including many years of experience of employees who have already carried out similar types of interventions. For example, support for enterprises – especially the SME sector – was entrusted to institutions with extensive experience in handling investment and consulting projects for businesses (e.g. Małopolska Centre for Entrepreneurship, Silesian Centre for Entrepreneurship, Regional Development Agency S.A. in Konin). On the other hand, activities aimed at employees, such as training, retraining or professional activation, are carried out by district and voivodeship labour offices, which have

appropriate operational facilities and knowledge of local labour markets, as well as by experienced local operators.

### **Comparative analysis of alternative models of JTF implementation in selected countries**

The institutional models for the implementation of the JTF present the diverse organizational and management approaches adopted by selected EU Member States in response to the challenges of the energy and socio-economic transition. The analysis covers the cases of the Czech Republic, Germany, Estonia, Finland and Spain – countries with different administrative structures, experience with EU funds and specificity of regions supported by the JTF. The following criteria were taken into account in the selection of countries for the analysis: the model of distribution of funds from the JTF, the allocation amounts, the efficiency of spending funds.

Detailed descriptions are provided in Annex 2 of this report as case study descriptions and show how different countries design and implement JTF implementation mechanisms – from centralized to decentralized and hybrid models – and which institutions perform key functions in the implementation system. Particular attention was paid to the role of regional partnerships, management structures, operational programmes and the assessment of institutional capacity to absorb EU funds.

The case study descriptions also identify good practices that can be an inspiration for Poland and Polish coal regions – including social participation mechanisms, integration of national and EU funds, innovative forms of support and territorial approaches that take into account local needs. The presented case studies are aimed not only at documenting existing solutions, but also at indicating potential directions of development and opportunities for replication of effective models of JTF implementation in other national and regional contexts.

Summarizing the most important information from the analysis of the case studies, it can be pointed out that the Czech Republic has adopted a centralized governance model, combining strong central coordination (Ministry of the Environment as the Managing Authority) with an extensive regional partnership. The key role is played by the local governments of the three mining regions which participate in the programming and implementation of the projects. Germany has opted for decentralization – each of the four coal states (NRW, Brandenburg, Saxony, Saxony-Anhalt) manages the JTF programme independently, and the federal government acts as a coordinator and provides the legal framework and co-financing. Estonia has implemented a centralized model with a strong territorial component – the Ministry of Finance manages the programme, but the regional Just Transition Platform Ida-Viru plays a key role in planning. Finland follows a centralized model: the Ministry of Economic Affairs and Employment manages the

programme at the national level, but the planning and implementation takes place at the level of the 14 transition regions, with the participation of local governments and regional ELY agencies. Spain has also developed a centralized model, with the central Just Transition Institute (ITJ) coordinating activities, but key decisions and project implementation take place under Just Transition Agreements with regional and local authorities.

In the Czech Republic, the entire JTF pool is implemented by a single National Operational Programme (OPST), with separate allocations for the three regions and its own consultative structures. Germany has four separate JTF operational programmes, integrated with the ERDF/ESF+ programmes in each Länder. Estonia did not create a separate operational programme – the JTF is a separate priority under the national Cohesion Funds, and the funds are concentrated in one region (Ida-Viru). Finland is implementing the JTF as a separate priority under the country-wide programme ‘Innovative and Citizen Finland 2021-2027’, comprising the ERDF, ESF+ and JTF, with regional transition plans. Spain has opted for a single national operational JTF programme, but implementation is carried out through JT agreements and territorial plans for regions in transition.

The Czech Republic has demonstrated high institutional capacity thanks to previous experience with the RE:START programme and the rapid launch of calls, the level of contracting is high, although the pace of spending funds remains a challenge. According to EC data as at 30 June 2025, Czechia contracted 76.9% of JTF funds (EUR 1,486 million), while the level of certification of funds was 7% (EUR 135 million).

Germany benefits from strong federal state structures and experience in managing EU funds, which ensures efficient implementation, but requires coordination between levels. At the end of the first half of 2025 the contracting rate was 38.7% (EUR 1,495 million). The funds disbursed amounted to 2.1% (EUR 79 million).

Estonia, thanks to the concentration of funds in one region and the strong involvement of local partners, quickly launched the programmes and at the end of June 2025. the level of contracting exceeded even the allocation from the JTF (122.5%, i.e. EUR 705 million). The level of expenditure was 14% (EUR 80 million).

Finland has a very high efficiency of implementation (contracting level exceeds 77%, i.e. EUR 514 million, with certification at 22.1%, i.e. EUR 147 million) thanks to the integration of the JTF with existing institutions and the tradition of the central-regional partnership, however, the amount of JTF funds for Finland is also limited (665 million euro).

Spain is distinguished by a dedicated agency for the implementation of the JTF (ITJ - Instituto para la Transición Justa), strong social dialogue and statutory empowerment of the role of the regions, which translates into high social acceptance, but the effectiveness of implementation leaves much to be desired at the moment. The amount of JTF funds invested in the signed agreements for the first half of 2025 amounted to EUR 250 million, representing 20.6% of the allocation, with none of these funds being certified.

For comparison, the level of contracting of JTF funds in Poland, as at 30 June 2025, amounted to 60.1% (EUR 2 872 million), while the certification of measures amounted to 5.4% (EUR 257 million).

At the end of the first half of 2025, the average contracting level in the EU-27 was 46.7%. Detailed data on the allocation, contracting and certification of JTF funds can be found in chapter 2.6.

The Czech Republic is distinguished by its broad participatory model, the mechanism of small grants managed by the regions and reinforcement of administrative capacity (training, manuals of good practices). Germany is focusing on decentralization, a strategic approach, synergy between EU and national funds, broad social partnership, and investments in human capital (training, competence centres). Estonia highlights the value of concentrating resources on one region, broad local partnerships (platform, youth assembly) and quick 'small victories' (micro-grants, quick projects). Finland is a model of integration of the JTF into national politics, broad partnership, use of existing institutions, innovation and flexible management. Spain is an example of early and comprehensive planning, social dialogue, dedicated institutional structures, multi-level co-governance, effective use of funds and a holistic approach to transition.

The analysis shows that the effective implementation of the JTF requires not only appropriate financial tools, but above all strong institutional structures, openness to cooperation and an innovative approach to change management. The Czech Republic and Estonia show that the concentration of resources and broad social participation increase efficiency. Germany and Finland prove that decentralization and regional partnership allow for better matching of activities to local needs. Spain is a model for integrating central strategies with local implementation and social dialogue. All these models can be an inspiration for Poland and other countries, especially in terms of building sustainable mechanisms for cooperation, education, monitoring and flexibility in the implementation of the JTF.

**Table 3.** Comparative analysis of alternative models of JTF implementation in selected countries/regions.

Country/region implementing JTF	Management model**	Key players involved in the implementation of the JTF and their functions in the system	JTF Implementation Programme	Assessment of institutional capacity for the implementation of EU measures	Best practices
Czech Republic	Centralized (with a strong position of regions)	Ministry of Industry and Trade Regions development agencies	Separate programme for JTF	Very high – experience in distributing EU funds,	Big role of regional agencies, support for SMEs, quick launch of calls, efficient contracting
Germany	Decentralized	Federal government Lands Transition agencies	Dedicated JTF axes under regional programmes	Very high – strong state structures, experience with transition	Transformation agencies, public participation, long-term, strategic planning
Estonia	Centralized (with a strong territorial component)	Ministry of Finance Ministry of the Environment Local governments	Separate programme for JTF	High – strong determination and very high level of contracting	Strong environmental component, support for land reclamation

Country/region implementing JTF	Management model**	Key players involved in the implementation of the JTF and their functions in the system	JTF Implementation Programme	Assessment of institutional capacity for the implementation of EU measures	Best practices
Finland	Centralized (with a strong position of regions)	Ministry of Economic Affairs and Employment Regions Social partners	Dedicated JTF axes under national programmes	High – efficient management of EU funds	Green innovation, support for start-ups, transition of forest regions
Spain	Centralized (with a strong position of regions)	Just Transition Institute (ITJ) Ministries Regions Local governments	Separate programme for JTF	High – strong structures, experience with EU funds	JT agreements, social dialogue, support for employees, revitalization of areas

*\*\*If the JTF is implemented in a national programme, we speak of a centralized model (or a centralized model with a strong role of regions); where there is a division between national and regional programme(s) – it is a hybrid model; and where the whole JTF is implemented in regional programmes – a decentralized model.*

Source: PwC's own study

## **Proposed coordination mechanisms to ensure proper cooperation between national and regional level institutions**

Effective implementation of the objectives of the Just Transition Fund requires not only a clear division of competences, but also effective cooperation mechanisms between national and regional levels that allow for coherent and coordinated intervention. The main challenges and recommended solutions aimed at improving the cooperation of institutions involved in the implementation of the JTF are presented below.

**The need to coordinate the transition from the central level and implement supra-regional projects:** During the interviews on cooperation between national and regional level institutions during the implementation of the JTF, the need for greater involvement of central institutions, that go beyond regional competences and capabilities, e.g. one of the ministries (but without indicating which one it should be), in the coordination of transition activities and project implementation was repeatedly emphasized. Supra-regional projects would allow for centralized planning and implementation of tasks that require coherent action in different parts of the country, are strategic in nature and have high implementation costs. In the future programming period, the need for coordination at central level will become even more important. Projects related to energy transition and restructuring of the economy will require extensive cooperation and coherent management of projects that cover more than one region. Supra-regional projects, especially those related to infrastructure, technology, sustainable development, transport or implementation of environmental policies will require a centrally integrated approach, for which it is advisable to allocate dedicated JTF funds.

**Government Plenipotentiary for Just Transition:** As part of the considerations for coordinating the transition process, establishing a **new position of Government Plenipotentiary for Just Transition** was proposed. Such a person (provided that he or she has broad powers) could improve inter-ministerial cooperation and processes related to the transition in Poland. The proposal to create the position of the Government Plenipotentiary for JT is a response to the need for coordinated and effective management of the transition process in Poland. Such a position, endowed with broad powers, would be of fundamental importance in ensuring the comprehensive and coherent implementation of the objectives of the JTF and other instruments related to energy and economic transitions. The Government Plenipotentiary for Just Transition would act as a central coordination point, overseeing activities at different administrative levels. Their task would be not only to integrate activities within the government, but also to support cooperation between various ministries and institutions.

Taking into account the government reconstruction that took place in July 2025, the function of the previously proposed plenipotentiary could be taken by the Secretary of State in the newly created Ministry of Energy.

We propose establishing an Energy Transition Department in the Ministry of Energy that would comprehensively deal with issues related to the transition, including close cooperation in the coordination (and potentially distribution of funds in the future programming period) of the JTF.

The scope of activities of the Energy Transition Department would include initiating, developing and implementing the country's energy policy and performing the tasks of the Secretary of State (Plenipotentiary for Energy Transition) in the field of:

- the operation and development/transition of the energy sector (including supervision over the mining sector) and the sector of renewable heat sources as well as cogeneration sources;
- implementation of the national energy policy, including in the field of national energy security and implementation of climate policy;
- supervision of State Treasury companies from the energy sector;
- cooperation with other ministries and the National Fund for Environmental Protection and Water Management in the field of energy management and spending national and EU funds for this purpose, including the JTF.

This would ensure that each ministry and institution carries out its tasks in a manner consistent with the overall objectives of national energy transition, eliminating the dispersion of activities and potential conflicts. At the time of submitting the report, the amendment to the Act on the Functioning of the Mining Industry proposed in draft as of July 2025, assuming a complete limitation of the possibility of transferring land by local government units for purposes other than public purposes. The proposed solutions are contrary to the economic objectives set by the regions in the Territorial Just Transition Plans, despite the fact that the UOKiK indicated potential – albeit complex – legal paths that could be implemented in greater cooperation with the Ministry of Agriculture and Development and contribute to the economic development of the regions most affected by the effects of the energy transition. The position of the plenipotentiary would allow for a faster and more effective response to the challenges related to the transition, including social, economic and technical issues. The plenipotentiary could also act as a mediator between different interest groups, including trade unions, local communities and the private sector, ensuring that diverse interests are taken into account in the decision-making process. The Plenipotentiary for JT would also have an important role in communicating and promoting transition projects. By

conducting information and educational campaigns, they could increase public awareness of the benefits of the transition, as well as explain its goals and course. This would contribute to greater citizen commitment and understanding of the comprehensive nature and long-term benefits of the transition.

**Central component:** There is a need to consider a model of hybrid implementation of the JTF, which would combine national components with supra-regional transition projects. The introduction of a central component to the implementation of the JTF would be a key element of the strategy aimed at ensuring the coherence and effectiveness of transition activities across the country. The hybrid model would include both national projects and trans-regional transitional initiatives<sup>14</sup>, enabling better harmonisation of efforts at different administrative levels and in different sectors of the economy. State Treasury companies could play an important role in such a model, implementing projects of strategic importance for the entire country. The central component should be associated with a separate pool of funds for the implementation of supra-regional projects.

The Ministry of Development Funds and Regional Policy is perceived as key in the preparations for the implementation of the JTF. The role of this ministry, especially in the coordination and

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<sup>14</sup> *The National Just Transition Plan (2021)*, developed by the Institute for Ecology of Industrial Areas in Katowice under the leadership of Adam Drobniak, PhD, indicated a number of areas that could be implemented from the central level, such as the creation of a national platform for cooperation of coal regions – exchange of good practices, model solutions, forum for discussion on an interregional scale; Preparation of reform proposals for legislation to improve the just transition process; Integrated economic projects aimed at the development of new industries, involving players at the central and regional and/or local level to provide jobs for people leaving traditional sectors; Detailed inventory of post-industrial areas and facilities at the national level (national database – with an indication of the types and scale of pollution, potential functions, activities and costs necessary for reuse) (including historic/symbolic objects, for reuse, for demolition); Development of a model for the management of brownfield sites and facilities (principles of reclamation/remediation/decontamination, transfer to interested local governments vs. sale on a commercial basis) along with proposals for legislation reforms. Source: [https://ios.edu.pl/wp-content/uploads/2021/05/Fl\\_Programowanie-sprawiedliwej-transformacji-na-poziomie-krajowym.pdf](https://ios.edu.pl/wp-content/uploads/2021/05/Fl_Programowanie-sprawiedliwej-transformacji-na-poziomie-krajowym.pdf) (accessed: 17.07.2025)

implementation of the Fund, is assessed very positively. Therefore, **strengthening the role of the MDFRP** within the Fund is suggested, to provide even better technical and substantive support and cooperation with representatives of the regions. The MDFRP could also focus on promoting innovative solutions and best practices from other regions and countries that could be adapted to the Polish reality.

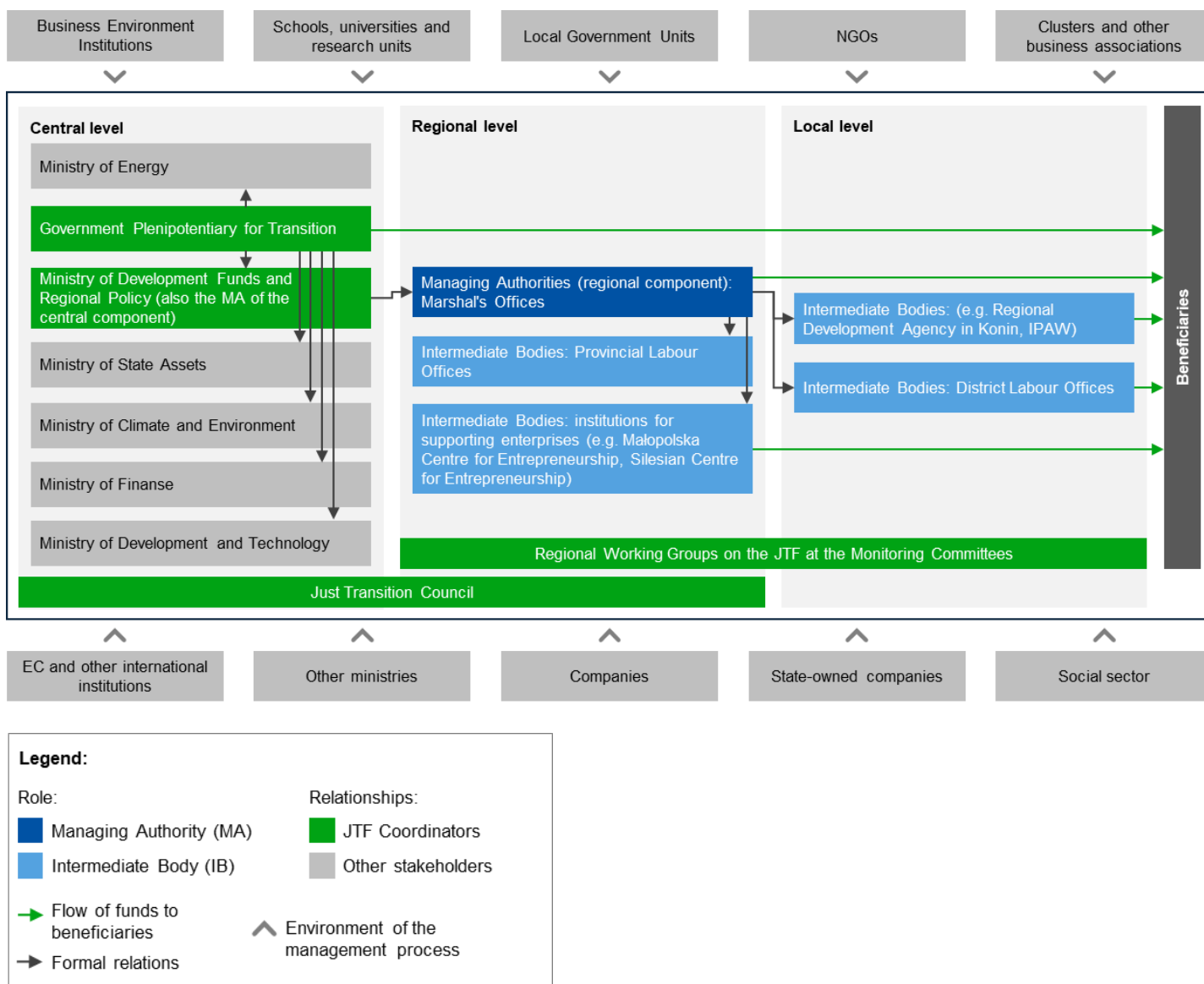
Despite the efficient division of competences, one of the most visible challenges in the process of implementing the JTF remains the issue of interpretation of the regulations. The lack of clear guidelines and their consistent interpretation means that even well-prepared projects will encounter formal difficulties, and IBs and MAs must undertake additional explanatory activities. As a result, despite the solid organizational foundations, **the implementation of the JTF needs to be further strengthened in terms of interpretation and communication** to ensure full effectiveness and coherence of interventions at the national level. To this end, **the creation of a nationwide platform for the exchange of knowledge** is recommended, which will enable access to common interpretations, definitions, good practices and experience related to the implementation of the JTF, including negotiations with the European Commission or simplification of competition documentation. It is proposed that the role of the coordinator of this platform should be played by the Ministry of Development Funds and Regional Policy, in cooperation with the regions – e.g. according to a rotational formula. In addition, it is advisable **for the MDFRP to resume cyclical training for employees of the MAs and IBs**, following the example of the positively evaluated activities from the previous programming period, which will allow enhancing competences and standardizing the approach in key areas of the Fund's implementation. **Strengthening the role of the MDFRP should be associated with a dedicated pool of funds, e.g. from Technical Assistance.** In addition, to strengthening international cooperation and participation in knowledge platforms is recommended, which will allow drawing on a wide range of experiences related to the energy transition.

**Planning and implementing the JTF at regional level:** Despite the need for central coordination, it is important to maintain flexibility in the planning and implementation of the JTF at regional level. Regions have a better understanding of their own needs and challenges, which enables operating more effectively and in a manner more adapted to local conditions. The strong involvement of local institutions guarantees a better understanding of the specific requirements of local communities. The planning and implementation of the JTF at regional level is a recommendation that highlights the importance of exceptional flexibility and autonomy in the implementation of transition projects. While central coordination of the entire transition process is essential to ensure coherence of action at national level, regions should continue to be able to

adapt their strategies and projects to unique local conditions and needs. Regions, thanks to a deeper understanding of their specific challenges and opportunities, are able to more precisely identify areas that require support and introduce solutions that are most adequate to local conditions. This allows for a macroeconomic approach that takes into account both the potential of the region and local problems resulting from the disappearance of coal industries or the need to develop infrastructure to strengthen renewable energy sources.

The involvement of local institutions, local governments and communities is crucial for the success of transition projects. Regional institutions, including development agencies and local NGOs, have the skills and experience to implement projects in a manner consistent with the expectations and the needs of residents. Their role as mediators and implementers contributes to building public trust and to effectively involving citizens in consultation and decision-making processes. It is equally important to promote local partnerships that integrate different sectors and interest groups, laying the foundation for sustainable transition action. Cooperation between businesses, non-governmental organizations, local governments, as well as academic and social communities, supports the development of innovative solutions, ideas and projects that can transform the local economy in a sustainable and effective way. As a result, maintaining flexibility at the regional level is not only the key to the implementation of transition initiatives, but also the foundation for building sustainable socio-economic structures, resilient to future challenges. Actions at the local level, coordinated under the overall national plan, ensure that every part of the country participates in the transition process, while respecting their uniqueness and regional needs.

**Figure 4. Proposed change to the system of managing funds from the Just Transition Fund**



Source: PwC's own study

**Appointment of JTF plenipotentiaries in voivodeship governments / persons acting as ‘ambassadors of transition’:** Participants of the evaluation interviews emphasized the role of persons known in the local community who perform formal or informal functions of leaders or promoters of transition (as for example in the Wielkopolskie, Łódzkie and Śląskie Voivodeships), where just transition plenipotentiaries or local leaders of the transition process have been appointed). The appointment of JTF plenipotentiaries or persons acting as ‘transition ambassadors’ in voivodeship self-governments could support the implementation of measures as part of the transition process. Transition ambassadors could act as a bridge between different stakeholder groups, such as NGOs, businesses, trade unions, local communities and central institutions. This would allow them to actively participate in conflict resolution, mediate disputes,

and build lasting partnerships and coalitions around key transition projects. Their task would also be to effectively promote the idea of just transition and explain its principles and the benefits that may result from it for the region, which would have a positive impact on the level of acceptance and involvement of the community in the entire process. In the future programming period, JTF plenipotentiaries could also help integrate regional plans into national transition policies, providing a comprehensive approach to the change process.

### **Proposal for innovative project management tools that can increase the efficiency and effectiveness of JTF implementation**

In the face of the growing complexity of projects co-financed by the JTF, the identification and implementation of innovative management tools becomes a key factor in increasing their efficiency and effectiveness of implementation. The implementation of the JTF by Marshal's Offices and Intermediate Bodies covers a wide range of activities – from the preparation of project selection criteria, conducting competitions, through the evaluation and selection of applications, concluding grant agreements, commissioning payments, to monitoring, controlling and certifying expenditure. These institutions are also responsible for analysing and verifying documentation, conducting audits, advising on accounting, preparing project implementation reports and ensuring compliance with competition rules and grant agreements. In this context, **the use of modern Service Management Software tools can significantly improve the management of these processes**, especially in the case of a large number of projects (or, for example, the accumulation of a large number of agreements to be signed, after the announcement of the results of the competition, or a large number of payment applications accepted in a short time). Service Management systems offer a number of functionalities that respond to the specific needs of the institution. For example, the **module for managing communication with a beneficiary before signing an agreement** may enable automatic notification of the results of the evaluation, reminders of missing documents, as well as conducting structured correspondence with beneficiaries within a dedicated communication panel. This would shorten the time of processing contracts and increase the transparency of the process. In turn, **the payment application module** can enable registration and tracking of the status of applications, formal and substantive verification using checklists, management of attachments (e.g. invoices, protocols), as well as generating reports on the progress of settlements. Integration with financial systems enables automatic submission of approved applications for payment, which significantly improves the process of financial management of projects. Thanks to such solutions, it is possible to work more effectively, plan resources, document progress or communicate with beneficiaries. Moreover, integration with existing application handling and monitoring platforms enables process

automation, improved data quality, and increased transparency – which is crucial for audits, certification, and promotion of the implementation of funds.

At the end of 2025 and in the first half of 2026, a significant increase in the number of payment applications submitted by beneficiaries under projects financed from the JTF can be expected. In the face of this accumulation, the MAs and IBs could consider using the Management Services Outsourcing (MSO) model as a tool to support verification processes. External auditors could take over tasks related to, for example, assessing the completeness and correctness of documentation in payment applications, but also verifying the documents necessary to sign grant agreements or coordinating the acquisition of missing attachments from beneficiaries. Such an approach would relieve the institution's human resources, allowing them to focus on the more complex and substantive aspects of project management, such as assessing the reasonability of changes in projects, schedules or budgets. MSO can thus provide a flexible and efficient solution during periods of peak operational workload.

## 2.5 Regional approach to JTF programming and preparation of the TJTP

In Poland, two paths of the TJTP preparation process were implemented: national and regional. The Ministry of Climate and Environment was developing the National Just Transition Plan (NJTP). The NJTP was to be programmed with funds for horizontal actions covering all regions. The development of the document was coordinated by the Institute for Ecology of Industrial Areas (IETU). Due to the decision on the distribution of JTF funds by the regions, the NJTP has not been finalized. However, the NJTP was a strategic document that functioned as a reference framework for regional Territorial Just Transition Plans and set the directions of intervention and priorities for the transition regions<sup>15</sup>. Currently, in connection with the ongoing mid-term evaluation of the Multiannual Financial Framework and the discussion on the future of cohesion policy at the EU level, as well as with a hybrid approach to the implementation of JTF funds, the NJTP should be strengthened and transformed into a full-fledged strategic document that could serve as a basis for future negotiations and programming of support after 2027. The need to adopt such a document providing directions of activities for the whole country is also mentioned by the respondents of this evaluation study.

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<sup>15</sup> Związek Stowarzyszeń Polska Zielona Sieć, 'Głosy regionów objętych Funduszem Sprawiedliwej Transformacji', 2025

Each region applying for JTF funds had to prepare a Territorial Just Transition Plan. In 2021, in Poland, TJTP was prepared for the regions indicated by the EC, i.e. Śląskie, Dolnośląskie (Wałbrzych sub-region and Zgorzelec county (powiat)), Wielkopolskie (Eastern Wielkopolska) and Małopolskie (Western Małopolska), Łódzkie (Bełchatów area) and Lubelskie (additional regions for which Poland sought support).

The EC requires regions applying for JTF funds to present **specific actions and a timetable for reducing or ending fossil fuel extraction** by 2030. In the case of the Lublin region, the Bogdanka mine plans to continue hard coal mining until 2049, and to start coking coal mining from 2026. As a result, the activities planned in the Lubelskie Voivodeship were not considered as supporting green transition and climate neutrality, and ultimately the region did not receive support from the JTF. In the case of the Zgorzelec district, the Turów complex received an extension of the concession for lignite mining until 2044, which was contrary to the assumptions of the TJTP, and therefore the county was excluded from support from the JTF. The European Commission also assessed the TJTP for the Bełchatów area in the Łódzkie Voivodeship in a similar tone. The plan was challenged due to the lack of sufficient information on intermediate targets for the declared greenhouse gas emission reductions by 2030. As a result, access to the Just Transition Fund was granted **conditionally**, subject to the completion of the documentation. It was not until December 2024 that the EC approved an updated version of the TJTP, allowing the region to benefit from the support. This case shows how crucial specific decarbonization commitments and the consistency of regional plans with EU climate goals are for obtaining JTF funds. During the final negotiations with the EC, the provisions concerning the Małopolska Region were also included in the TJTP of the Śląskie Voivodeship, due to the strong links between Western Małopolska and the mining sector in the Śląskie Voivodeship. The Dolnośląskie, Łódzkie and Wielkopolskie Voivodeships have dedicated TJTPs for their coal regions.

Taking into account the fact that each of the regions in Poland in the process of transition is at a different stage of this process, struggles with different challenges, has a different economic, social and environmental structure, it is advisable that in the next financial perspective, each region should prepare and negotiate with the EC a separate TJTP, which is attached to its programme. An individual TJTP for a given region will allow taking into account **local challenges**, plan **specific actions** and better adjust **the allocation of funds**. From the talks conducted with representatives of the Managing Authority of the Małopolska Region, it appears that the difficulty in implementing and introducing possible modifications in the TJTP for this region is the fact that the provisions concerning Małopolska have been included in the document prepared for the Śląskie Voivodeship, while the funds from the Just Transition Initiative are implemented as part of

the regional programme European Funds for Małopolska. Currently, such a solution is assessed by the MA as ineffective. At the same time, it should be pointed out that the level of coordination of support programs for employees from neighbouring areas in both voivodeships should be considered insufficient. These programmes differ significantly in terms of access to support, its amount and administrative burden, which leads to misunderstandings or even a negative reception of the offered support by potential participants, especially from Western Małopolska, where the support offered is less favourable.

### **Difficulties and barriers encountered during the preparation of the TJTP**

In the interviews, the local governments of the provinces indicated that during the development of the TJTP, they had problems with the significant limitation regarding the number of characters that could be used in individual sections of the TJTP. In practice, this prevented full and in-depth presentation of the complex specificity of the regions affected by the transition, including their socio-economic and environmental conditions, and the scale of challenges resulting from the transition away from fossil fuel-based economy. In many cases, these regions face multidimensional problems – from the degradation of post-industrial spaces to industrial monoculture, low investment attractiveness and population outflow. Each of the regions covered by the JTF has a unique local context that requires an individual approach and precise programming of activities. Meanwhile, the imposed limits as to the length of the descriptions forced the authors of the TJTP to make significant simplifications, which could lead to the omission of important aspects of local needs and limiting the possibility of effective justification of planned interventions. As a result, these restrictions not only hindered the reliable presentation of the diagnosis and strategy, but could also affect the EC's assessment of the documents and limit flexibility in negotiations on the scope of support. At the same time, it is worth pointing out several practical solutions used by selected regions. The Śląskie Voivodeship developed an analysis entitled 'Development potentials and challenges of the Śląskie Voivodeship in the context of just transition', which is an annex to TJTP SL. Thus, the information presented in the TJTP, in particular in terms of potentials and challenges, is a summary of the analysis. Another practical example of an approach to the development of the TJTP is the German document 'Territorial Just Transition Plan for Coal Regions in Saxony'<sup>16</sup> (Lusatia, Central German Region, Chemnitz). This document covers three regions and is also a summary of the analyses carried out in the field of the potentials and challenges of the above-mentioned regions. A large part of the statistical data

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<sup>16</sup> [https://www.strukturentwicklung.sachsen.de/download/TJTP\\_SMWA.pdf](https://www.strukturentwicklung.sachsen.de/download/TJTP_SMWA.pdf)

on which the conclusions presented in the text of the TJTP itself were based can be found in its appendices. Thus, it can be concluded that the EC is ready to consider a more flexible approach to the TJTP format, which allows for a more complete reflection of the complexity of transition processes in individual regions, e.g. by including in the annexes statistical data confirming the analysis of potentials and challenges carried out in the region. On the one hand, this approach allows the regions to more fully present their unique situation and to familiarize the EC with it. On the other hand, the TJTP itself, accepted by the EC, has a limited number of pages, which forces a brief presentation of issues that are often very important for the region.

Comparing the documents prepared by two different regions (from Poland and Germany) **TJTP SL** (Śląskie) and **TJTP of Saxony** – there is a noticeable difference in the way the objectives are defined. The Śląskie document presents the objectives in **a systematic and operational way**, based on the structure: *challenge – operational goal – result*, which certainly facilitates their implementation and monitoring. The objectives are measurable, linked to specific actions and strongly embedded in the socio-economic context of the region. The German document, on the other hand, takes **a more strategic and descriptive approach**, focusing on general directions of development, such as the development of renewable energy sources, digitization and revitalization. Although both documents are in line with the objectives of the European Green Deal and national policies, **TJTP Śląskie is distinguished by greater precision and operability**, while **the TJTP of Saxony – by a broader strategic approach and integration with regional development plans**. Such a different approach to the prepared and accepted documents allows us to conclude that the provisions governing the preparation of the TJTP are pertinent and adequate in the context of ensuring effective intervention – they enable developing documents with a level of detail from high to medium (still accepted by the EC), consistent with national and EU policies, as well as oriented towards the real socio-economic needs of the regions covered by the transition.

The Polish Territorial Just Transition Plans turned out to be not only programming documents for coal regions, but also useful planning tools, especially where their preparation took place with the participation of a wide range of stakeholders – representatives of local governments, social organizations, entrepreneurs, educational institutions and residents. **The process of creating the TJTP often became an impulse to start a social dialogue on the future of the region, its directions of development and ways to mitigate the effects of energy transition.** In many cases, this was the first time that different communities – often with different interests – sat down at the same table to work out a common position on development needs and priorities. The need to develop TJTP has created space for agreement and building consensus around key

challenges, such as the schedule for phasing out coal mining, the need to diversify the economy, and secure the social effects of the transition. Importantly, TJTP not only organized knowledge about the region and its needs, but also initiated long-term strategic thinking, which was previously often dispersed or limited to individual sectors. The preparation of the TJTP itself also required the State Treasury Companies to provide information on plans to reduce their activities and employment, information that had not been made public until then. **In this sense, the TJTP played the role of a catalyst for change – not only administrative, but above all social and mental, which was very positively assessed by many participants in this process.**

One of the best documented examples of good practices in the preparation and implementation of TJTP is the experience of Eastern Wielkopolska and Śląskie Regions. These regions are distinguished by a comprehensive and participatory approach to transition planning.

In Eastern Wielkopolska, the key role was played by strong institutional leadership – the Regional Development Agency in Konin, appointed by the Marshal's Office, was responsible for the preparation and implementation of the TJTP. At the same time, the President of the Agricultural Market Agency was appointed the Plenipotentiary of the Voivodeship Board for the restructuring of Eastern Wielkopolska. The planning process itself was characterized by a broad social partnership. Four working groups were established: on the economy, environment, labour market and education, and civil society. They were composed of representatives of local governments, non-governmental organizations, educational institutions, enterprises, trade unions, as well as residents of the region. The meetings were workshops and consultations, and their purpose was to develop a common vision of transition and identify needs and propose strategic projects. In addition to the work of the above-mentioned groups, meetings were organized with interested stakeholders, including representatives of the employees of the ZE PAK Group, representatives of the 'Kadra' Trade Union at the Konin Coal Mine, NGOs, young people and people interested in hydrological matters. Particularly noteworthy was the early involvement of residents and local institutions in the process of social dialogue, which began already at the conceptual stage. Thanks to this, stakeholders had a real impact on the shape of the strategic documents. A variety of participation methods were used, such as public consultations (including online), thematic meetings, surveys, workshops, forums and trainings. In addition, the region focuses on transparency and education, and is constantly developing international cooperation – an example is the signing of a cooperation agreement with the Lusatian region in Brandenburg during the Annual Political Dialogue in Konin in June 2025. **This integrated approach, combining management at the voivodeship level with a strong territorial and social component, can be**

**indicated as exemplary and recommended to be followed by other regions affected by energy transition.**

In the process of preparing the TJTP, an important and positively assessed element was the inclusion of official declarations on the reduction of coal production in documents. In many cases, this was the first publicly available information on the schedule for phasing out mining operations, which had previously been neither communicated nor made available to the public. The inclusion of this data in the TJTP increased the transparency of the transition process and enabled better planning of protective and investment activities, both by local governments and local stakeholders.

On the other hand, the preparation of the TJTP revealed significant competence tensions between the regional and national levels. During the evaluation of the documents, the EC addressed questions to the regions regarding climate and energy policy – areas that are not the responsibility of local authorities, but are regulated at the government level. As a result, the TJTP contained data and declarations that were independent of the Marshals' Offices and could not always be verified or confirmed by them. This situation led to difficulties in interpretation and limited the possibility of fully presenting local transition strategies. This shows the need for better coordination between the national and regional levels and the development of mechanisms to present transition policies in a coherent and realistic manner in strategic documents.

In the context of the future EU financial perspective, there are voices that TJTP could play an even more strategic role in shaping the directions of development of regions affected by transition. **In particular, it is postulated that these documents should not be limited only to diagnosing the effects of transition and planning mitigation interventions, but should also place a stronger emphasis on long-term regional development strategies.** The inclusion of elements such as retraining plans, economic specialization or a vision of socio-economic development in the TJTP could stimulate a broader public and inter-institutional debate on the future of post-mining regions. In many cases, especially where there has been a lack of coherent strategic documents so far, TJTP could become an impulse to define a new identity of the region and determine its competitive advantages in conditions of a low-carbon economy.

At the same time, during the interviews, proposals were made to define the scope of intervention in the TJTP more precisely – not only in thematic, but also in institutional and financial terms. Such a provision could increase the transparency of the planned activities, facilitate their monitoring and better link them with other programming documents, such as regional development strategies or investment plans. However, as already shown (on the example of the TJTP SL), the level of detail of the Polish TJTPs in comparison to, for example, the German

TJTPs should be assessed as high. Reinforcing TJTPs' function as documents integrating different dimensions of development planning could also contribute to better coordination between the regional and national levels and to a more effective use of available EU funds.

In the context of the future perspective of EU programming, the study emphasized the need to develop TJTPs individually for each coal region, without combining them under one document. The example of the Małopolskie Voivodeship, whose areas have been included in the TJTP of the Śląskie Voivodeship, has highlighted the limitations of this approach – although these regions are geographically adjacent to each other, they differ significantly in terms of their socio-economic structure, the scale and nature of transition challenges, as well as local development priorities. The inclusion of Małopolska in the Śląskie Voivodeship plan limited the possibility of a full presentation of the specificity of the region and weakened its visibility in the negotiation process with the EC. In this case, individual TJTPs for each coal region would allow for a better fit of interventions to local needs, as well as stronger involvement of local stakeholders in the process of planning and implementing the transition.

At the same time, from the point of view of effectiveness and coherence of activities, it is important to coordinate the assumptions of the TJTP with the national policy in the field of energy and climate transition. In practice, regions must answer questions from the European Commission in documents, including the TJTP, on issues beyond their direct competence – such as the mine closure schedule or the state's energy policy. These answers are each time consulted with the Ministry of State Assets and the Ministry of Climate and Environment, with the support of the Ministry of Development Funds and Regional Policy. Creating TJTP in close sync with national strategies and plans would also foster building a coherent transition narrative at national and regional level, which is key to maintaining public trust and effectively implementing change.

### **Comparison of the approach to TJTP preparation in individual Polish regions**

The schedules of work on the TJTP in individual voivodeships indicate relatively small differences in the time of commencement and intensity of preparatory activities. The Śląskie Voivodeship initiated the process first, back in 2019, by establishing the Regional Team for Just Transition and developing the Regional Transformation Action Plan, which was a reference point for the TJTP being prepared, which makes it a leader in terms of early engagement. In October 2020, Eastern Wielkopolska announced its intention to achieve climate neutrality by 2040, which was a milestone in this process. In the remaining regions of Dolnośląskie, Małopolskie and Łódzkie Voivodeships – work also began in 2020. At that time, dedicated teams for the transition of mining areas were established in these regions. Coal revenues from the Śląskie, Dolnośląskie

(Wałbrzych region) and Wielkopolskie Voivodeships are listed in Annex D to the national report – Poland 2020 as regions indicated by the EC to which JTF support should be addressed. As a result, these regions benefited from expert support in the development of TJTPs provided by the EC from an early stage of work. Other coal regions for which Poland sought to be included in the JTF, from the Łódzkie Voivodeship (Bełchatów area), Małopolskie Voivodeship (Western Małopolska), Zgorzelec County in the Dolnośląskie Voivodeship and Lubelskie Voivodeship, received expert assistance a little later thanks to the exclusive support of the MDFRP. This support has enabled the intensification of work on TJTP in these regions. Thanks to this support from the Polish government, additional regions managed to keep pace with the voivodeships that had started the process earlier and were already at a very advanced stage. The structures responsible for the preparation of the TJTPs in the analysed regions differed both in formal and functional terms. In four voivodeships – Dolnośląskie, Małopolskie, Łódzkie and Śląskie – the preparation of documents was entrusted to appropriate departments in Marshals' Offices, supported by dedicated working teams. In the Dolnośląskie Voivodeship, the Department of Economy and the Department of Economic Development played a key role. In Małopolska, the document was developed by the Department of Sustainable Development, with the support of the interdisciplinary TJTP Team, integrating representatives of administration, science, business and social organizations. In the Łódzkie Voivodeship, the process was coordinated by the Voivodeship Board, supported by the Mining Area Transformation Team and the Regional Policy Department. In Śląskie, the TJTP was prepared by the Department of Development and Transformation of the Region, in cooperation with a wide Regional Team, which included representatives of central and local government administration, mining municipalities, scientific communities, trade unions, non-governmental organizations and the business sector.

A different model was used in Eastern Wielkopolska, where the preparation of the TJTP was commissioned to the Regional Development Agency in Konin, using the experience of this institution and its knowledge of local socio-economic conditions. The work was based on four Working Groups, dealing with, among other things, energy transition, labour market, environment and innovation. The process was coordinated by the Plenipotentiary of the Board of the Wielkopolska Region for the restructuring of the region, which made it possible to maintain strategic coherence and strongly embed the document in the local context. Such a diversity of organizational models reflects not only local institutional resources, but also different approaches to managing the transition process – from administrative and expert to decentralized and operational.

The preparation of the TJTP in the transition regions included public consultations. Particularly extensive public consultations at the TJTP programming stage were carried out in the Śląskie, Wielkopolskie and Łódzkie Voivodeships. In these regions, the process of preparing the TJTP became an impulse to start a broader social dialogue on the future of post-mining regions. The consultations covered various groups of stakeholders – from representatives of local governments, through non-governmental organizations and trade unions, to entrepreneurs, educational institutions and residents. As a result, it was possible not only to collect valuable information about local needs and expectations, but also to increase public awareness of the challenges and opportunities related to energy transition. In the Śląskie Voivodeship, the consultations were in-depth and multi-stage, and their effect included the development of a common position on the directions of the region's development and the identification of key investment projects. In Eastern Wielkopolska, the consultation process was conducted by the Regional Development Agency in Konin and included, among other things, meetings with residents, thematic workshops and information activities, which contributed to building local support for the planned activities. In turn, in the Łódzkie Voivodeship, despite initial difficulties in obtaining the European Commission's approval for the TJTP, it was finally possible to supplement the document with the missing data and obtain its approval, which was also the result of the involvement of local stakeholders and openness to dialogue. In the Dolnośląskie Voivodeship, consultations were conducted as part of the JTF Working Group, in which representatives of various communities participated, as well as through an open call for projects, which enabled a wide involvement of the public in the planning process. In Western Małopolska, the consultations were participatory and included, among other things, thematic meetings, interviews with stakeholders and surveys, which allowed for the inclusion of diverse perspectives of local communities.

Thanks to these consultation activities, not only the quality of the TJTPs themselves increased, but also the level of understanding and social acceptance for the transition process. This shows that broad and inclusive consultations are not only a technical tool, but also a strategic element in building lasting foundations for a just transition of regions.

In the Łódzkie Voivodeship, as part of the work on the TJTP, a dedicated Communication Plan was developed in cooperation with the Department of Promotion of the Marshal's Office of the Łódzkie Voivodeship. The aim of this plan was to ensure transparency of the transition process and to effectively reach the inhabitants of the Bełchatów region – one of the main areas covered by the transition – with information. As part of the communication activities, information campaigns, meetings with residents and publications of educational materials were carried out,

which were aimed at explaining the objectives of the JTF, available forms of support and planned changes in the region. These activities were coordinated by the Regional Policy Department and were systematic and multi-channel, which was positively assessed by stakeholders during the evaluation.

In turn, in the Śląskie Voivodeship, information activities were an integral part of extensive public consultations. As part of the three-stage consultation model (expert workshops, sub-regional seminars, community consultations), public hearings were also organized, aimed not only at collecting opinions, but also at providing information on the planned transition activities. In April 2022, two such hearings were held – one for representatives of business, science and local governments, the other for social and civic organizations. These events were open and widely promoted, which contributed to increasing the reach and effectiveness of the message.

In Eastern Wielkopolska, information activities were carried out by the Regional Development Agency in Konin, which launched a dedicated website ([www.arrtransformacja.org.pl](http://www.arrtransformacja.org.pl)). All relevant information on the transition process was published there, including working documents, event reports, invitations for meetings and educational materials. As a result, the region's residents had constant access to up-to-date information and were able to actively participate in the transition process. In addition, open events were organized, such as the Just Transition Partners Forum, which served both to exchange experiences and promote the objectives of the JTF.

All these examples show that information and promotion activities can significantly increase the effectiveness of JTF implementation, strengthening public trust, reducing fears and building a sense of shared ownership of the transition process.

External experts played an important role in all the regions analysed, but the extent and nature of their involvement varied. PwC was present in all voivodeships, supporting analytical, consulting and editorial processes. In Western Małopolska, Śląskie and Eastern Wielkopolska, academic circles and social organizations were additionally involved. In the Dolnośląskie Voivodeship, JASPERS and IETU experts also cooperated. In the Łódzkie region, expert input was provided by members of the mining area transition team of the Łódzkie Voivodeship.

The process of identifying projects for the TJTP also took place in a slightly different way in individual regions. In the Dolnośląskie Voivodeship, it began as early as mid-2020 with an open call announced by the Voivodeship Board. This call was addressed to all interested entities and was aimed at collecting proposals for projects that could be supported by the JTF. As a result, nearly 500 projects were submitted, which highlighted both the scale of the challenges and the thematic diversity of the region's needs. In the next stage, at the beginning of 2022, a call for non-

competitive projects was carried out. After the evaluation, 155 projects from the Wałbrzych sub-region were submitted for negotiations with the EC.

In the Łódzkie Voivodeship, the project identification process was initiated by the Voivodeship Board in November 2020. 188 projects from 49 entities were submitted. These projects were aimed at mitigating the effects of the transition and supporting climate neutrality. The proposals were analysed and included in the TJTP WŁ as types of operations that can be implemented. In addition, in accordance with the requirements of the EU regulation, the plan also includes projects of large enterprises, including the Polish Energy Group. In 2024, an additional call for design fiches for large companies was announced.

As part of the work on TJTP in Western Małopolska, in order to identify potential projects, individual information was offered and questions were asked of large enterprises and entities that are significant CO<sub>2</sub> emitters, and a survey was conducted among 1200 companies on current and future transition processes and the expected effects of the transition.

In Eastern Wielkopolska, the project identification process began as early as 2019, when 21 project proposals of strategic importance were developed, 10 of which were considered ready for implementation. These projects included, among other things, development of renewable energy sources, modernization of energy infrastructure, activities for the benefit of the labour market and building the region's brand. In 2020, the Regional Development Agency in Konin initiated the next stage, inviting working groups to submit new proposals. As a result, about 170 projects were submitted, which were included in the objectives and priorities of the TJTP.

In the Śląskie Voivodeship, the identification of strategic JTF projects began in 2020. Currently, the list includes 35 JTF strategic projects. Calls are conducted in a non-competitive procedure. A significant part of the projects are projects of the Voivodeship Board, its units and companies, as well as projects of universities.

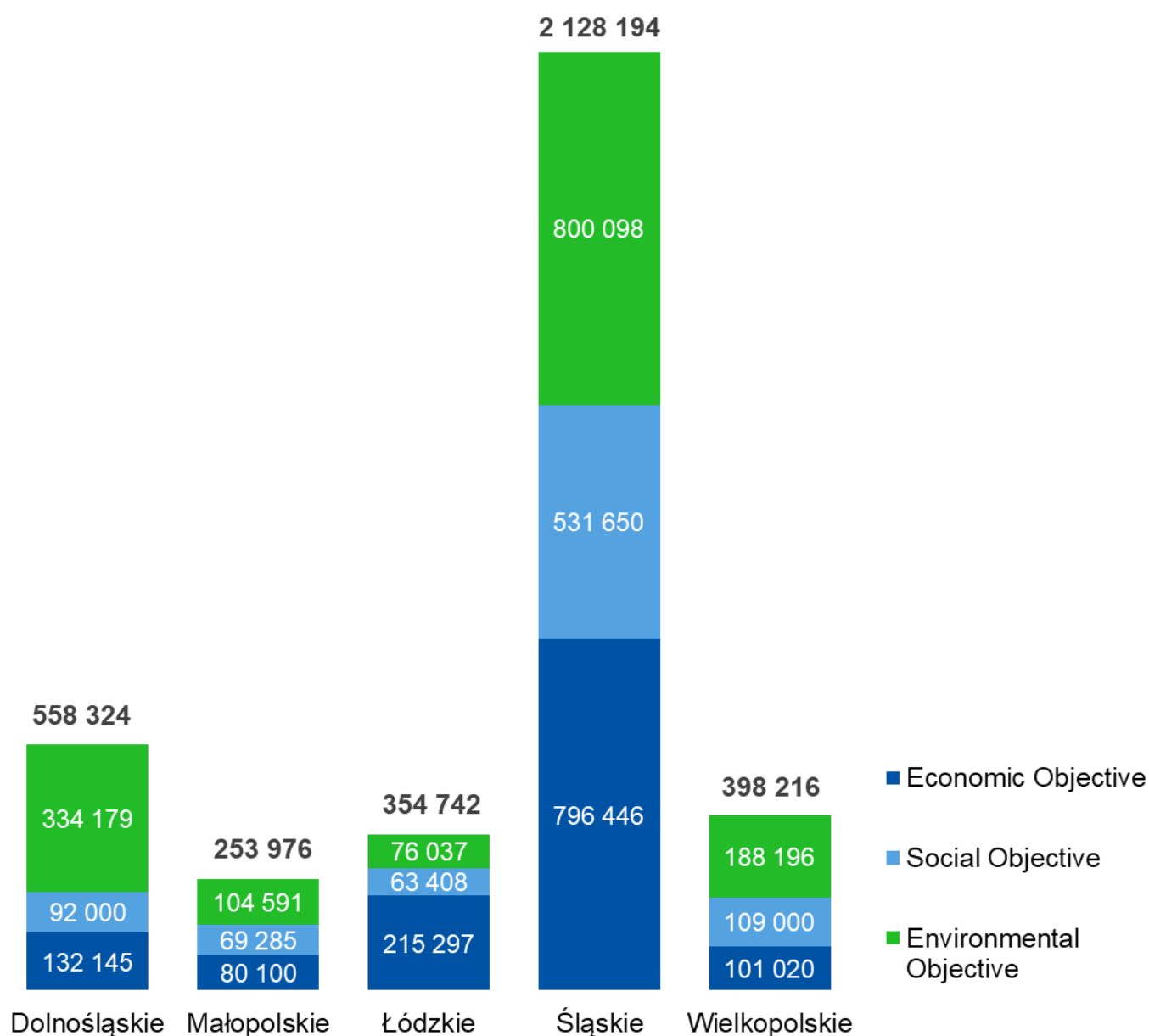
The differences in the approach to the preparation of regional programmes and TJTP resulted from the experience of the regions in strategic programming (e.g. the Śląskie Voivodeship), the institutional structure and the presence of local leaders (e.g. Eastern Wielkopolska), the degree of social and expert involvement, as well as economic conditions and the scale of transition. The regions differed both in the way the work was organized and in the methods of identifying projects and conducting public consultations. In the Śląskie Voivodeship and Eastern Wielkopolska, these processes were in-depth, strategic and strongly locally embedded, while in the Dolnośląskie and Łódzkie Voivodeships more administrative models of operation dominated. In Małopolska, an expert and survey approach was applied, and in Łódzkie and Śląskie, extensive communication

and information activities were implemented, which increased the transparency of the process and social involvement. As a result, the quality of TJTPs and the level of their social acceptance were largely dependent on the ability of regions to conduct dialogues, engage stakeholders and build a common vision of development, which makes consultations not only a technical tool, but also a strategic element of a just transition.

### **Comparison of the way funds are programmed for social, economic and environmental purposes**

The differences in the approach to TJTP programming in individual regions were the result of local transition conditions and institutional, organizational and social factors. A high level of public participation, the involvement of external experts, as well as experience in programming in previous perspectives, have contributed to increasing the effectiveness of implementation. All JTF funds were divided into three objectives: 36% for economic purposes, 41% for environmental purposes and the remaining 23% for social purposes. Each region, taking into account the specificity of the needs and challenges it faces in connection with the negative effects of the economic transition, allocated the funds according to a slightly different key.

**Graph 3.** Allocation of JTF funds for economic, social and environmental objectives in the regions (in thousand EUR)



Source: PwC's own study (as at 30 June 2025)

The Wałbrzych sub-region, which is one of the areas most affected by the effects of the energy transition in Poland, is struggling with long-term consequences of the liquidation of the coal industry, which took place in the 1990s. This process, carried out without adequate socio-economic preparation, led to a loss of over 65,000 jobs, depopulation, high unemployment and degradation of infrastructure and the environment. Currently, the region is characterized by a low

level of economic development, an aging society, a high share of coal in heating and a significant number of degraded post-mining areas. Among the key challenges are also the low level of education, the mismatch between competences and the needs of the labour market, energy poverty and the need to rehabilitate sludge heaps and mining waste lagoons. The transition therefore requires comprehensive action in three dimensions: economic, social and environmental, while providing support for local communities and increasing their participation in decision-making processes. In response to the identified challenges, the JTF plans to allocate funds to three main areas:

- **Economic objectives (23.7%)** include support for micro, small and medium-sized enterprises in the implementation of green technologies, development of innovations, creation of business incubators and professional reorientation of employees towards sectors related to renewable energy sources and energy efficiency.
- **Social objectives (16.5%)** focus on the development of residents' competences through the modernization of vocational and technical education, improving qualifications in areas consistent with the needs of the labour market and the development of social service infrastructure, including support for excluded and dependent people.
- **Environmental objectives (59.9%)** are the largest component of the intervention and include comprehensive thermal modernization of residential and public buildings, development of renewable energy sources, reclamation of post-mining areas, and investments in sustainable mobility and decarbonization of public transport.

The Łódzkie Voivodeship is facing serious economic challenges resulting from the energy transition, the centre of which is the Bełchatów Energy Complex. The region is highly dependent on the mining and energy sector, which accounts for about one half of the Piotrków sub-region's GDP. The reduction in the activities of the Polish Energy Group (which is the largest employer in the region), including the Bełchatów Energy Complex, results in a decrease in employment, investments and economic growth dynamics. Weak diversification of the economy, low level of innovation and digitization of enterprises, as well as an insufficiently developed service sector (except for logistics) further exacerbate the risk of regression. High dependence of the budgets of LGUs on revenues of the Polish Energy Group, which in the face of transition may lead to a deterioration in the financial situation of municipalities and a reduction in their investment capacity, is also a significant threat.

In response to the identified challenges, the JTF plans to allocate funds in three main areas:

- **Economic objectives (53%)** constitute the largest component of the intervention and include support for the diversification of the local economy through the development of entrepreneurship, innovation and digitization of SMEs and large enterprises, including the implementation of e-business, B2B services, business incubators and innovation clusters. An important element of the intervention is also the creation of alternative jobs outside the energy sector, including through productive investments, internationalization of SME activities, implementation of ecological production processes and development of energy efficiency in the private sector.
- **Social objectives (18%)** focus primarily on supporting the adaptation of the education system to the needs of the modern economy and facilitating the retraining of employees.
- **Environmental objectives (28.5%)** include the development of low- and zero-emission energy generation sources, reclamation of post-mining areas and decarbonisation of the transport system and reduction of transport exclusion through investments in sustainable local mobility.

The area of Western Małopolska, including the counties of Chrzanów, Olkusz, Oświęcim and Wadowice, is an integral part of the Upper Silesian Coal Basin and is one of the areas most exposed to the negative effects of energy transition in Poland. This region, historically strongly associated with the mining industry and coal-based energy, is currently experiencing deep structural changes. The process of gradual phasing out of the operations of mines (among others, the Brzeszcze Mine and the Janina Mine) and the closure of coal-fired installations (the Siersza Power Plant) leads to a systematic reduction of employment in the mining and mining-related sector, which consequently generates the risk of socio-economic marginalization of the region. The key challenges include: high dependence of the local economy on the coal sector, limited diversification of economic activity, deepening negative demographic trends (including depopulation and ageing of the population), low level of investment activity and significant environmental burdens resulting from industrial activity. In addition, the area is characterized by a relatively low number of small and medium-sized enterprises and limited availability of investment areas, which hinders restructuring and development processes. In order to respond to the diagnosed challenges, a targeted intervention under the JTF has been envisaged in Western Małopolska, covering three strategic areas of action:

- **Economic objectives (31.5%)** – include the development of local enterprises, creation of green jobs, incubation of start-ups, development of economic activity zones and

implementation of circular economy solutions, with particular emphasis on the transition of companies related to the coal sector.

- **Social objectives (27.3%)** – funds allocated to activities in the field of professional activation, requalification and education, including development of vocational and continuing education, as well as improvement in the quality of life of residents through the revitalization of mining estates and the development of care and social services.
- **Environmental objectives (41.2%)** – the largest component of the intervention includes investments in energy efficiency, development of renewable energy sources, modernization of heating systems, development of sustainable transport and comprehensive revitalization of degraded areas, including post-industrial and post-mining areas.

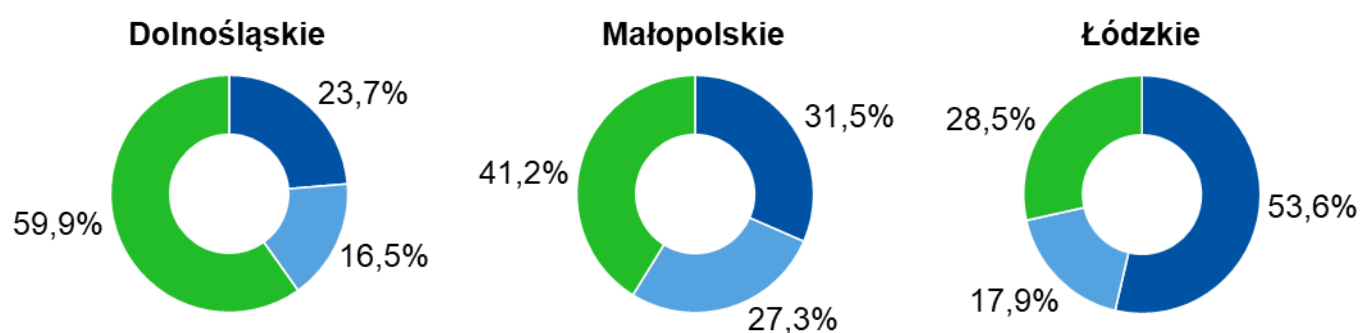
The Śląskie Voivodeship, as the largest mining region of the European Union, is at the centre of the just energy transition process. The historical concentration of the mining industry, high greenhouse gas emissions, a significant number of degraded areas and strong dependence of local labour markets on the mining and mining-related sector require comprehensive and multidimensional intervention in this region. The transition process covers seven of the eight statistical sub-regions of NUTS level 3, inhabited by more than 88% of the region's population, and entails the need to phase out mining activities and transform the economic structure towards a green, digital and innovative economy. As a consequence of these challenges, the JTF plans to allocate funds in three main areas:

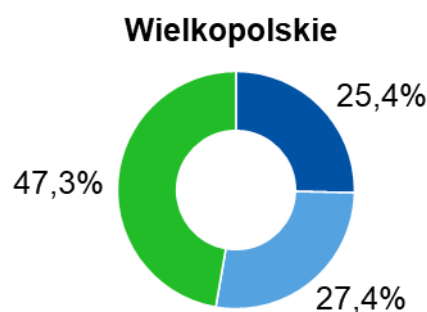
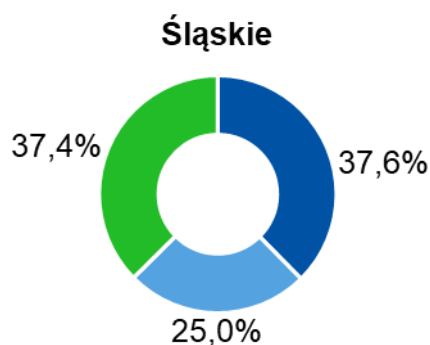
- **Economic objectives (37.4%)** – Intervention in this area is aimed at projects contributing to building the position of a leading centre in the area of innovative and high-tech industry, redirecting the economy of mining sub-regions to the path of green, smart and digital growth and strengthening the potential of local entrepreneurship to create alternative jobs in the regions.
- **Social objectives (25%)** – Activities are focused on the development and adaptation of education in order to build the future of mining sub-regions in response to the challenges of the economy, maintaining professional activity of people employed in mining and mining-related enterprises, and improving the lives of residents.
- **Environmental objectives (37.6%)** – Funds under the objective are spent on restoring post-mining areas to economic, social and environmental circulation, improving the mobility of residents and transport cohesion of regions, and dynamizing prosumer energy projects.

The Konin area, including the city of Konin and the districts of Konin, Turek, Kola and Słupca, is one of the areas in Poland most exposed to the negative effects of the energy transition. For decades, this region has been developing on the basis of an industrial monoculture related to lignite mining and conventional energy, centred around the ZE PAK Group. In connection with the planned end of open-pit coal mining and the decommissioning of coal-fired units by 2030, Eastern Wielkopolska is facing the need for deep and relatively quick economic, social and environmental restructuring. The region is struggling with a number of structural problems, including high unemployment, negative net migration and progressive depopulation, low levels of entrepreneurship and innovation, significant environmental degradation (over 7,000 hectares of degraded land), a high share of CO<sub>2</sub> emissions, and strong financial dependence of local governments on the mining and energy sector. In response to the identified challenges, the JTF has planned intervention in three strategic areas:

- **Economic objectives (25.4%)** include support for the diversification of the economy, development of entrepreneurship, creation of new jobs, development of competences towards a green and digital economy, as well as investments in research and development and the circular economy.
- **Social objectives (27.4%)** include activities for the professional activation of people affected by the transition, development of social services, counteracting social exclusion, support for families of mining sector employees and revitalization of degraded urban and rural areas.
- **Environmental objectives (47.3%)** – the largest component of the intervention, including reclamation of post-mining areas, restoration of water relations, development of renewable energy sources (including green hydrogen), improvement of energy efficiency of buildings and development of zero-emission public transport.

**Graph 4.** Structure of distribution of JTF allocations for economic, social and environmental objectives in the regions





■ Economic Objective

■ Social Objective

■ Environmental Objective

*Source: PwC's own study*

The identified differences in the approach to TJTP programming in individual voivodeships followed both from the characteristics of the transition conditions of the regions and from organizational, institutional and political factors. For example, from the very beginning, the Dolnośląskie Voivodeship emphasized the need to support two different areas of the Wałbrzych sub-region and the Zgorzelec county – which resulted from their diverse economic and social structure as well as from the fact that they are at different stages of transition – the Wałbrzych sub-region has already fully liquidated the coal industry, while the Zgorzelec county is only about to start the process of phasing out mining activities. In this context, Dolnośląskie adopted an approach strongly rooted in the knowledge of local conditions, which was reflected in the postulate that the programming and implementation of the JTF should take place at the NUTS-2 level. In turn, in the Małopolskie Voivodeship, despite the high level of stakeholder involvement and the preparation of its own TJTP for the area of Western Małopolska, had this document finally included in the TJTP of the Śląskie Voivodeship. This decision was motivated by economic links between the regions, but at the same time limited the possibility of full presentation of the specificity of Western Małopolska as a separate area of transition.

In the case of the Łódzkie and Śląskie Voivodeships, the differences in the approach to TJTP programming were also the effect of the level of institutional preparation and experience in conducting participatory processes. Śląskie, as the region with the longest history of industrial transition, started work as early as 2019 and implemented a three-stage consultation model, involving a wide range of stakeholders. In Łódzkie, on the other hand, despite the later start, it was possible to build a strong expert and organizational base, among other things, by appointing a Team for the Transformation of Mining Areas and developing a Communication Plan. In both

cases, the approach to programming was strongly rooted in local realities, but differed in the intensity and scope of consultation activities.

Differences in the approach to TJTP programming translated directly into the usefulness of the solutions and the effectiveness of the Fund's implementation. In regions that focused on broad social and expert participation (such as Śląskie, Wielkopolskie or Łódzkie) TJTPs were better suited to local needs, and the process of their implementation was smoother thanks to the earlier involvement of stakeholders. For example, in Eastern Wielkopolska, thanks to a systematic social dialogue and a transparent consultation process, it was possible to identify and prepare projects with high transition potential, which accelerated their implementation after the approval of the TJTP by the EC.

On the other hand, in Małopolska, despite the high substantive quality of the prepared document, its inclusion in the TJTP of the Śląskie Voivodeship limited the region's autonomy in the implementation of activities and could have resulted in a lower level of identification of local communities with the transition process, while in the Dolnośląskie region the strong rooting of TJTP in local diagnoses and demands of local governments contributed to a better adjustment of interventions to the needs of sub-regions, although this process was time-consuming and required intensive cooperation with the European Commission. In conclusion, the effectiveness of TJTP implementation was higher where the programming process was conducted in a participatory manner, based on a reliable diagnosis and good coordination with local institutional structures.

## 2.6 Progress in the use of JTF funds

The TJTP of all five Polish regions was approved by the EC in December 2022, i.e. at the end of the second year of the 2021-2027 financial perspective. Thus, the regions were forced to act intensively and accelerate the spending of JTF funds, in particular funds from the Next Generation EU instrument, accounting for 56% of JTF allocations for 2021-2027, which must be settled by the end of 2026.

The first calls for proposals in the regions were announced in the Śląskie (April 2023) and Wielkopolskie (May 2023) Voivodeships. The Dolnośląskie, Łódzkie and Małopolskie Voivodeships announced the first competitions under the JTF in June 2023. By the end of 2024, 152 calls for proposals were announced in the regions, of which 128 were completed, and by mid-2025, respectively, 225 were announced, of which 201 calls were closed.

**Table 4.** Calls for proposals under the JTF announced and closed

	Announcement of the first call under the JTF	Number of calls announced by 31/12/2024	Number of calls for proposals closed by 31/12/2024	Number of calls announced by 30/06/2025	Number of calls for proposals completed by 30/06/2025
<b>Dolnośląskie</b>	Jun 23	38	31	85	77
<b>Łódzkie</b>	Jun 23	14	11	23	18
<b>Małopolskie</b>	Jun 23	13	11	19	15
<b>Śląskie</b>	Apr 23	58	48	65	60
<b>Wielkopolskie</b>	May 23	29	27	33	31
<b>Total</b>		<b>152</b>	<b>128</b>	<b>225</b>	<b>201</b>

Source: In-house analysis based on data from the MAs (as at 31/12/2024 and 30/06/2025)

In competitions announced by December 2024 almost PLN 12 billion was allocated, which accounted for over 75% of the allocation for activities financed from the JTF (excluding technical assistance). By mid-2025, this amount increased to more than PLN 14 billion, already accounting for over 90% of the funds. All regions except the Łódzkie Voivodeship (66%) have already placed between 92% and 105% in competitions. The interest in co-financing in the Łódzkie Voivodeship was so high that the value of submitted applications exceeded the allocation for the region by the end of 2024.

**Table 5.** Allocation of EU funds in calls for proposals under the JTF

	EU allocation in calls in PLN by 31/12/2024	% of EU allocation	EU allocation in calls in PLN by 30/06/2025	% of EU allocation
<b>Lower silesian voivodeship</b>	1,723,471,166	72.4%	2,192,468,225	92.7%
<b>Lodz Voivodeship</b>	614,830,415	40.6%	988,103,794	65.7%
<b>Lesser poland voivodeship</b>	770,117,431	71.1%	1,129,024,783	104.9%
<b>Śląskie</b>	7,338,640,284	80.8%	8,263,777,034	91.6%
<b>Wielkopolskie</b>	1,488,931,146	87.7%	1,592,931,146	94.3%
<b>Amount</b>	<b>11,935,990,442</b>	<b>75.8%</b>	<b>14,166,304,982</b>	<b>90.5%</b>

Source: In-house analysis based on data from the MA (as at 31/12/2024 and 30/06/2025)

In response to the announced competitions, a total of over 3,500 applications were submitted by the end of 2024, and by mid-2025 almost 5,500 applications had already been submitted. By the end of 2024, more than 1,500 projects had been selected for co-financing from the JTF, and by 30 June 2025 there were already nearly 2,000 positive decisions.

**Table 6.** Number of projects submitted and selected for funding under the JTF

	Number of applications submitted by 31/12/2024	Number of applications submitted by 30/06/2025	Number of projects selected for funding by 31/12/2024	Number of projects selected for funding by 30/06/2025
<b>Dolnośląskie</b>	880	1,306	398	617
<b>Łódzkie</b>	357	629	39	131

<b>Małopolskie</b>	291	354	197	203
<b>Śląskie</b>	1,666	2,529	750	842
<b>Wielkopolskie</b>	397	609	159	199
<b>Total</b>	<b>3,591</b>	<b>5,427</b>	<b>1,543</b>	<b>1,992</b>

*Source: In-house analysis based on data from the MA (as at 31/12/2024 and 30/06/2025)*

By the end of 2024, a total of over PLN 5 billion had been contracted in the regions, with the value of EU funds in projects selected for funding exceeding PLN 7.6 billion. In the first half of 2025, the effort put in by the implementing institutions in the contracting of funds can be observed. Only during the first half of 2025 contracts were signed for the implementation of projects co-financed from the JTF, in which the contribution amounted to almost PLN 3 billion, exceeding the level of 51% on a national scale.

**Table 7. Value of EU funds in projects selected for funding and contracted**

	Value of projects selected for co-financing in PLN million (EU funds) by 31/12/2024	Value of EU funds in signed contracts in PLN million until 31/12/2024	Value of projects selected for co-financing until 30/06/2025 in PLN million (EU funds)	% of EU allocation	Value of EU funds in signed contracts in PLN million by 30/06/2025	% of EU allocation
<b>Dolnośląskie</b>	987.45	658.16	1,280.24	53.76%	957.81	40.48%
<b>Łódzkie</b>	320.85	210.79	634.89	41.96%	431.55	28.68%
<b>Małopolskie</b>	591.34	487.75	629.67	58.12%	606.90	56.39%
<b>Śląskie</b>	5,165.22	3,723.28	5,832.22	64.25%	5,076.82	56.29%
<b>Wielkopolskie</b>	559.22	9.31	1,006.05	59.23%	1,006.05	59.55%
<b>Total</b>	<b>7,624.08</b>	<b>5,089.29</b>	<b>9,383.06</b>	<b>59.56%</b>	<b>8,079.13</b>	<b>51.61%</b>

Source: In-house analysis based on data from the MA (as at 31/12/2024 and 30/06/2025 )

The value of EU funds in projects selected for funding by the end of June 2025 approached 60% of the allocation for 2021-2027.

The effort put by the MAs, IBs and MCs into the process of launching the competitions, and subsequently into the evaluation and contracting process by the end of 2024 and in the first half of 2025 brought measurable results. However, it should be remembered that the relatively slow process of evaluating applications and signing contracts is still a challenge in the timely use of EU funds (in the CAWI and CATI surveys, beneficiaries also pointed to protracted evaluation and contracting processes).

While the acceleration of the process of disbursing funds, especially at the turn of 2024 and 2025, should be assessed very positively, the value of payments transferred to JTF beneficiaries is still very low and in June 2025 exceeded 3% of the allocation of EU funds for the implementation of priorities aimed at supporting regions in mitigating the effects of the energy transition under regional programmes.

**Table 8.** Funds transferred to JTF beneficiaries

	Value of EU funds transferred to beneficiaries in PLN million by 31/12/2024	% of the priority allocation for the transition of the region	Value of EU funds transferred to beneficiaries in PLN million by 30/06/2025	% of the priority allocation for the transition of the region
<b>Dolnośląskie</b>	35.58	1.49%	134.66	5.69%
<b>Łódzkie</b>	2.96	0.20%	10.59	0.70%
<b>Małopolskie</b>	17.16	1.58%	80.58	7.49%
<b>Śląskie</b>	36.95	0.41%	275.96	3.06%
<b>Wielkopolskie</b>	9.31	0.55%	34.68	2.05%
<b>Total</b>	<b>101.95</b>	<b>0.65%</b>	<b>536.47</b>	<b>3.43%</b>

Source: In-house analysis based on data from the MA (as at 31/12/2024 and 30/06/2025)

The EC certification process is also very slow. At the end of 2024 it exceeded EUR 33 million, representing 0.9% of EU funding from the JTF allocated to priorities aimed at supporting regions in mitigating the effects of energy transition. As at 30 June 2025 these figures were EUR 70 million and 1.91%, respectively. The level of certification of all funds from the JTF is slightly higher (EUR 105 million, i.e. 2.74%) due to the certification of expenditure on Technical Assistance.

### **Impact of STEP legislative solutions on the process of implementing measures**

Discussions with representatives of the MAs show that the solutions introduced by the STEP Regulation have contributed to increasing the effectiveness of implementation of JTF funds, especially in the context of implementation of the n+3 rule. In the Dolnośląskie region, the STEP regulations made it possible to reduce the n+3 level by more than EUR 170 million in 2025-2026, which allowed to avoid the risk of non-compliance with the rule in 2025. In Łódzkie, despite the lack of dedicated STEP activities, the payment of an advance of 30% of the JTF allocation reduced the n+3 target for 2025 by approx. EUR 111 million, and in Małopolska by over EUR 79 million. Śląskie used the same advance, which reduced the n+3 requirement for 2025 to 8.32% of the programme allocation, eliminating the risk of non-performance this year. In Wielkopolska, the advance payment made in March 2024 to a large extent dismissed the threat of cancelling budget commitments for 2025. **Conclusions from the regions indicate that STEP mechanisms – in particular advances and financial flexibility – are a welcome tool to stabilize the implementation of the JTF and minimize the risk of losing funds.** In addition, the advance mechanism under STEP was very positively assessed in the light of using funds from the NGEU instrument. However, despite the fact that the n+3 commitments for 2025 have been fulfilled thanks to the STEP pre-financing, the outlook for 2026 is uncertain and there is still a risk of cancellation in most regions. In this situation, the pace of implementation and settlement of projects by beneficiaries will be of key importance.

Also thanks to the use of the STEP mechanism and advances, all regions managed to increase the level of use of NGEU funds in general. As at the end of 2024, each region exceeded 50%. However, despite the EC's friendly interpretation of the possibility of using funds from the NGEU instrument 'in the first place', the forecasts for the use of these funds at the end of 2025, indicate a level of about 70%, which still raises the risk of not using the funds by the end of 2026.

**Table 9.** Achievement of financial targets (n+3) for 2025 and 2026

<b>JTF</b>	<b>Target for 2025 [EUR]</b>	<b>Target for 2026 [EUR]</b>	<b>Total [EUR]</b>	<b>STEP advance payment + certified funds (as at 31/12/2024)</b>	<b>Use of NGEU funds (as at 31/12/2024)</b>	<b>STEP advance payment + certified funds (as at 30/06/2025)</b>	<b>Use of NGEU funds (as at 30/06/2025)</b>
Funds from the NGEU instrument - Dolnośląskie	162,160,447	164,765,229	326,925,676	184,071,330	56.3%	203,410,294	62.2%
Funds from the NGEU instrument - Łódzkie	103,031,737	104,686,734	207,718,471	112,195,145	54.0%	113,858,629	54.8%
Funds from the NGEU instrument - Małopolskie	73,765,257	74,950,148	148,715,405	83,699,750	56.3%	92,997,943	62.5%
Funds from the NGEU instrument - Śląskie	618,115,800	628,044,588	1,246,160,388	695,092,288	55.8%	714,840,023	57.4%

Funds from the NGEU instrument - Wielkopolskie	115,658,460	117,516,281	233,174,741	125,761,602	53.9%	133,366,789	57.2%
<b>Total</b>	<b>1,072,731,701</b>	<b>1,089,962,980</b>	<b>2,162,694,681</b>	<b>1,200,820,115</b>	<b>55.52%</b>	<b>1,258,473,678</b>	<b>58.19%</b>

Source: In-house analysis based on data from the MAs (as at 31/12/2024 and 30/06/2025)

## Factors and challenges affecting the pace of spending funds

The interviews show that the main factors influencing the slow disbursement of JTF funds are:

- Delay in the start of JTF implementation: A two-year delay in the start of implementation compared to the beginning of the financial perspective has a direct impact on the pace of spending JTF funds.
- Delayed start of project implementation: The implementation of many projects did not start until mid-2023, which naturally postponed the start of actual spending.
- Early stage of project implementation: In the case of projects implementing activities for the benefit of participants, the time needed to implement the actual project activities is always delayed in relation to the moment of the contract. These projects, and therefore the payment of funds, are more spread over time (example of the Wielkopolskie Voivodeship).
- Protracted project evaluation process: The accumulation of competitions in a short period led to extending the evaluation process in the case of some calls, which delayed the signing of contracts and the start of project settlement.
- Extension of call deadlines: Especially in the case of large priority projects, the lack of readiness of applicants resulted in the need to extend the call deadlines.
- Lengthy process of signing grant agreements: It often results from the incomplete readiness of beneficiaries and deficiencies in documentation.
- Delays in the selection of contractors: Delays in projects reported by beneficiaries mainly due to delays in the selection of contractors. In many projects, the announced tenders were cancelled and re-announced due to the lack of bids.
- Protracted investment processes: This is especially true for large projects, where the process of selecting contractors is long and often subject to appeals.
- Changes in payment schedules: Changes in payment schedules requested by beneficiaries – due to delays in launching project activities, beneficiaries made changes in payment schedules – reducing the originally reported amount of individual advance tranches or requesting the possibility of submitting an application that is not an application for another tranche. The MAs agreed to such changes in the schedule if the delays were not due to a lack of due diligence on the part of the beneficiary.
- Returns of portions of the advances: Returns of portions of the advances transferred to the beneficiaries – due to the fact that in all currently implemented projects failure to submit an

application for payment of a specific amount results in the calculation of interest under Article 189 of the Public Finance Act, in order to avoid this sanction – not being able to spend the received tranche to a sufficient extent – the beneficiaries returned part of the advance. This problem has affected many of the implemented projects to a greater or lesser extent, among others, in the Wielkopolska region.

- Ban on financing investments in fossil fuel-based technologies: Delays in implementation of projects and limiting the scope of support related to the ban on financing investments in fossil fuel-based machinery and equipment – waiting for the EC's interpretation of the application of the above-mentioned ban, and then waiting for the MDFRP to take a position on how to define 'viable alternative technology', has resulted in significant delays in many projects. For example, in the activities related to the creation of new jobs/enterprises in the project 'Road to employment after coal' – in 2024 only in this one project an advance payment was made of about PLN 10 million less than originally assumed.
- Poor quality of applications for payments: The poor quality of payment applications prepared by beneficiaries, including missing documents, is a problem reported by the institutions that results in multiple supplements or explanations.
- Problems with verification of public procurement: Prolonged verification of orders as part of payment applications – procedures resulting from the provisions of the Public Procurement Law cause problems for beneficiaries, which leads to errors and, consequently, delays in the acceptance of payment applications. IBs, on the other hand, verify all orders as part of each payment request, which is a time-consuming procedure.
- Time-consuming changes to projects: Changes to projects requested by beneficiaries often require a broad analysis of their impact on the project objectives, strategic evaluation and scoring, thus engaging significant human resources on the part of the MAs or IBs, which consequently also takes a lot of time.
- Inability to use JTF funds for post-flood reconstruction projects in 2024.

Ann analysis of JTF implementation in Poland shows that the situation is very dynamic. The MAs, as well as the IBs, face many challenges that can delay the disbursement of funds. On the other hand, a number of measures are observed to ensure that the EU allocation is fully spent and to respond to the problems reported by beneficiaries:

- Intensive activities related to the organization of calls for proposals – e.g. in the Wielkopolskie Voivodeship, 10 calls financed from the JTF funds were announced in 2023. It should be

emphasized here that the pace of work of the Monitoring Committees approving the criteria for calls for proposals is intense.

- Intensive activities in the field of application evaluation, which translates into a 50% level of contracting of JTF funds, with almost 60% of the EU allocation assigned to projects selected for co-financing (as at 30 June 2025).
- Prioritization of strategic investments – non-competitive projects, e.g. in the Wielkopolskie Voivodeship as at June 2025 as much as 35% of the contracted funds come from non-competitive projects.
- Intensive information and promotion activities aimed not only at increasing awareness of the possibility of obtaining funding, but also at educating potential beneficiaries to enable them to prepare best quality projects.
- Modifications of the competition criteria / regulations for newly announced competitions in response to difficulties reported by beneficiaries observed during the implementation of projects.
- Support for beneficiaries in situations related to project delays, the need to make changes to a project or its schedule.
- Reallocation of funds between measures aimed at increasing the efficiency of spending the EU allocation:
  - In the Dolnośląskie Voivodeship: EU funds were reallocated between activities in connection with the necessity to provide funds for projects submitted in the calls, which results from the increased interest in co-financing projects in the fields of preventing exclusion from the labour market and social services in the area of housing. Part of the allocation was transferred to Measure 9.7 created in December 2024 aimed at energy transition of residential buildings in the ITI of the Wałbrzych Functional Area.
  - In the Łódzkie region: The allocation transfers proposed in the mid-term review at the time of the report were being considered. A transfer of funds was planned from actions supporting entrepreneurship and R&D projects to projects supporting local mobility and development of degraded or post-mining areas. In addition, creation of a new Measure 9.7 is planned to strengthen the capacity of institutions and entities involved in the implementation of the JTF.
  - In the Małopolskie Voivodeship: Until June 2025 funds were transferred from the measure in the field of education to care for people in need of support in everyday functioning.

- In the Śląskie region: A portion of the funding for research and innovation activities in SMEs and networking, which proved to be excessive in relation to the supply of projects, was redirected to the area of industrial restoration and remediation of contaminated land. Funds were also transferred to bicycle infrastructure, as well as to higher education.
- In the Wielkopolskie Voivodeship: Funds were reallocated to activities aimed at achieving climate neutrality, due to the high interest and a reserve list of projects in two calls. The value of co-financing of the strategic project: 'Low-emission public transport in the Konin sub-region' was also increased.

As part of the mid-term review, the regions reviewed the achievement of indicators at the end of 2024. Some of the output indicators planned for 2024 have not been achieved. As a result, the regions took action to update the target value of the indicators based on the conducted research and forecasts; the catalogue of selected indicators has also been or is in the process of being updated. In the case of result indicators, the regions currently do not perceive a risk of not achieving the 2029 targets. While the current status of achievement of the assumed indicators for 2024 is not impressive, the beneficiaries themselves are rather optimistic in this respect. The majority of beneficiaries-respondents to the CATI survey (over 65%) believe that there is currently no risk of failure to achieve the project's indicators, and only 14% perceive such a risk. The most frequently indicated reasons for the potential risk of failure to achieve the assumed indicators in their projects are:

- Unfavourable change in socio-economic conditions – respondents are concerned that changes in the external environment, such as the crisis caused by the war in Ukraine, changes in the labour market or the political situation may adversely affect the achievement of the project's objectives.
- Difficulties in recruiting participants, which may result from low interest of target groups, improper selection of target groups or competition from other projects.
- Inaccurately estimated values of indicators at the application stage – some respondents indicate that mistakes made at the planning stage, e.g. assumptions that are overly ambitious or not adapted to the reality– may hinder the achievement of goals.
- Changes in needs and outdated diagnosis – changing needs of the target group or an outdated diagnosis of the problem may make the project stop responding to real challenges.

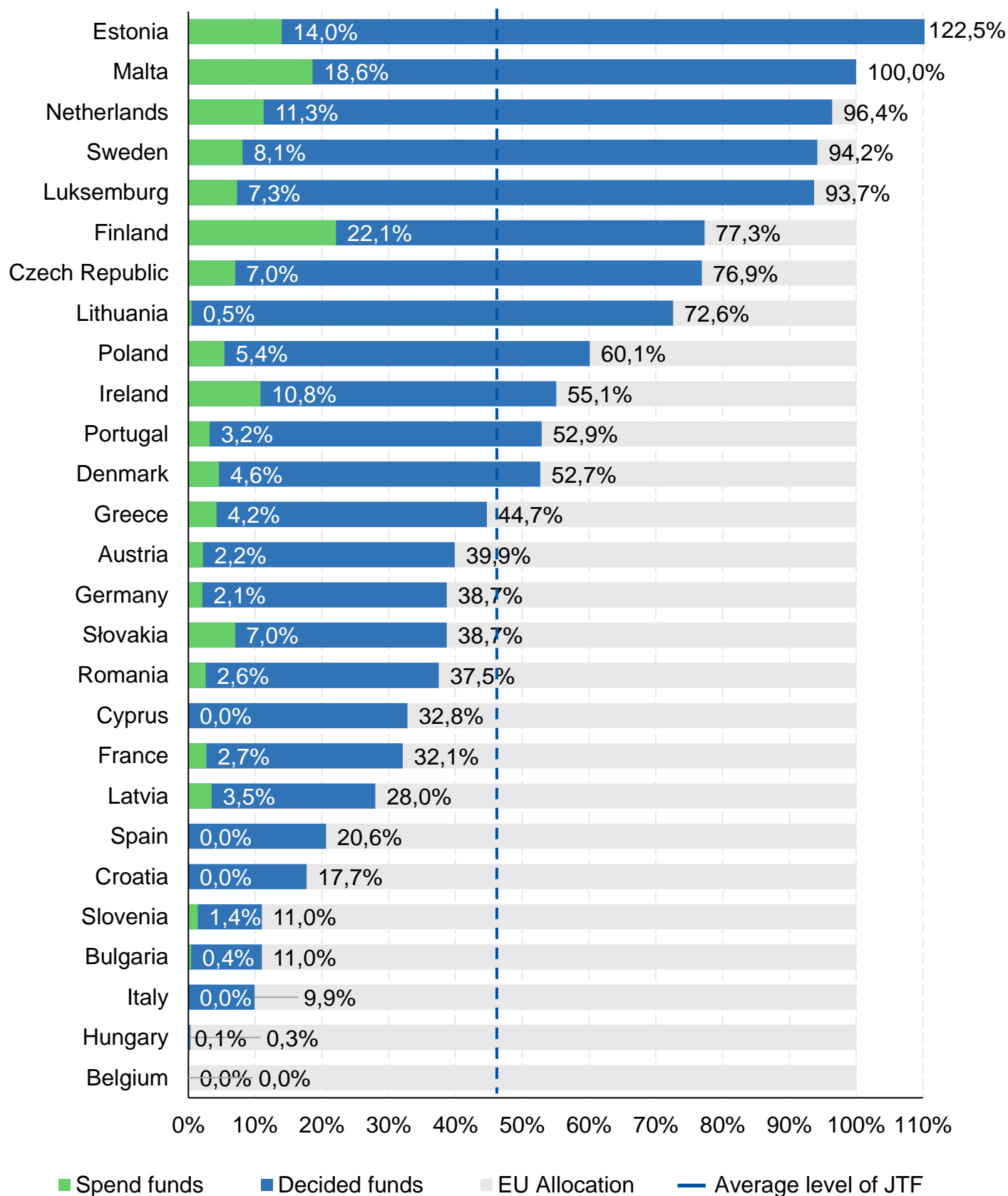
### **The degree of utilization of JTF funds in Poland compared to other European countries**

Analysing the EC data<sup>17</sup> (as at 31 March 2025) concerning contracting and spending funds under the JTF, we can conclude that Poland exceeds the EU average in the speed of JTF implementation. Countries with low or very low allocation from the Just Transition Fund are in the lead. At the same time, analysing the amounts of allocation by individual EU Member States, it can be stated that the volume of Polish contracting is the highest in the entire EU, although in percentage terms of the total allocation it is inferior to such countries as Slovakia, Ireland, Finland, the Netherlands, Sweden, Luxembourg, Malta or Estonia – whose allocation is, however, several times lower than that of Poland.

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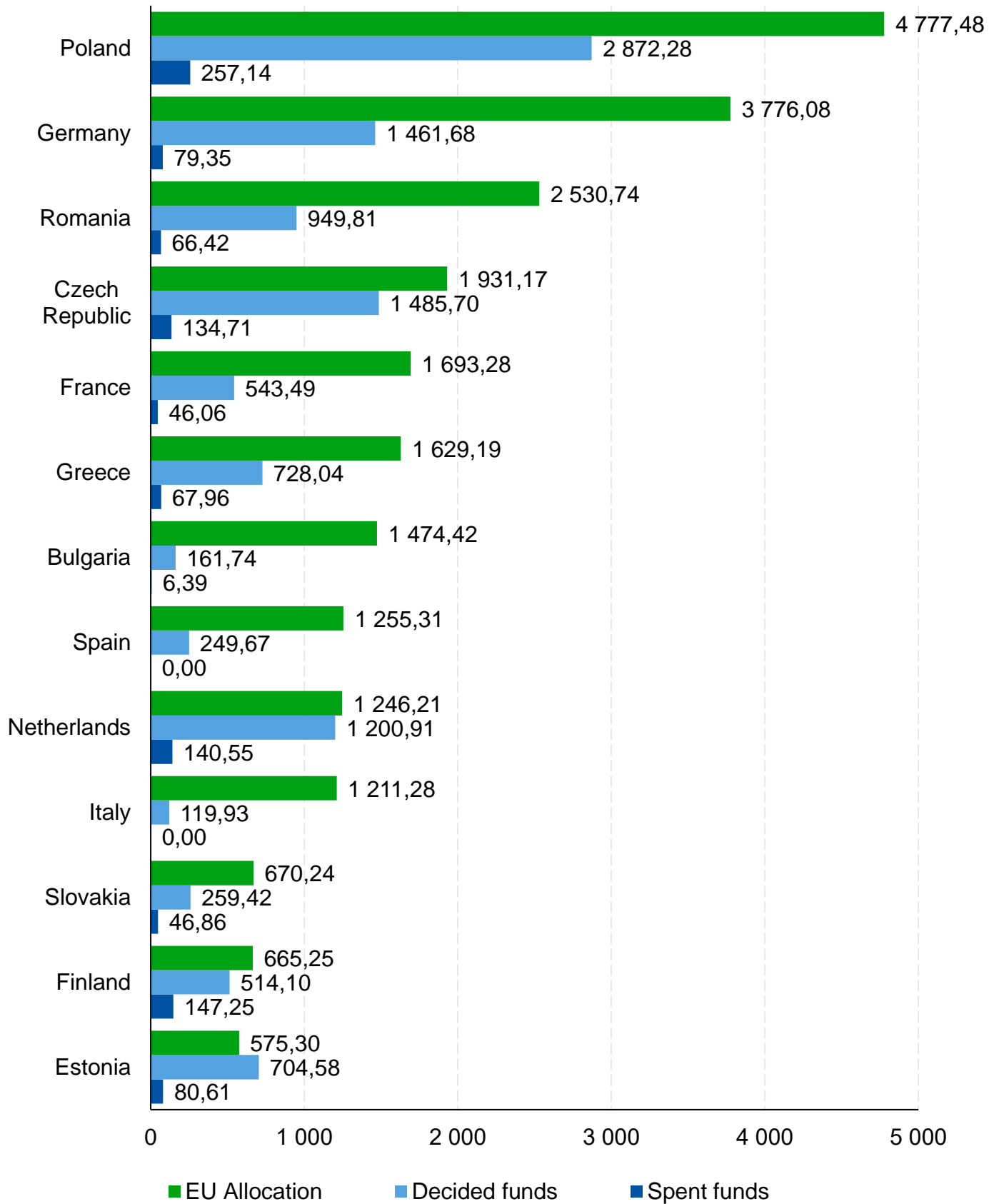
<sup>17</sup> COHESION OPEN DATA PLATFORM (accessed: 17/07/2025)

**Graph 5. Use of JTF by Member State (% of the contracted allocation and % of allocation paid to beneficiaries)**



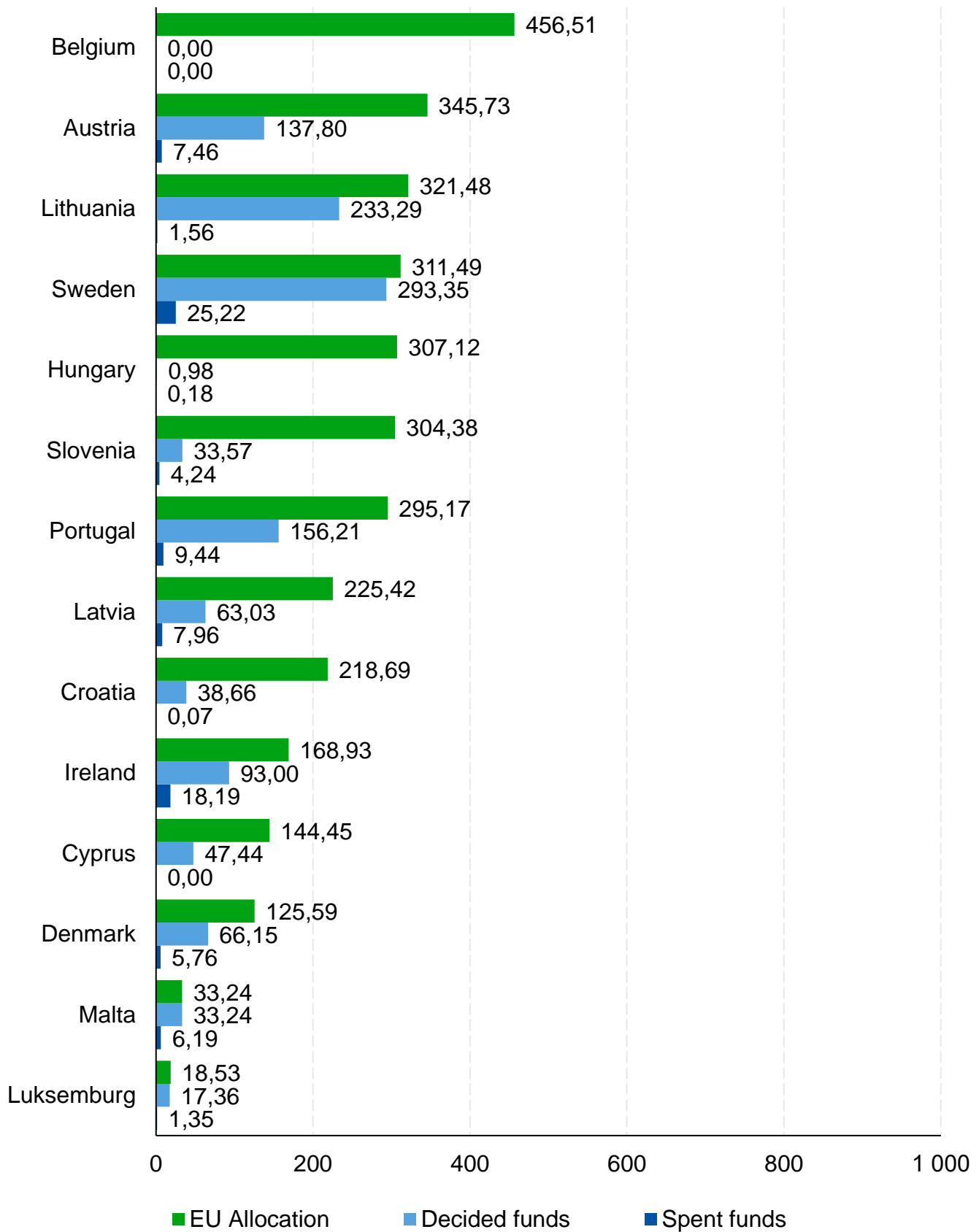
Source: PwC's own study based on data from the EC Cohesion Open Data Platform portal (as at 30/06/2025)

**Graph 6. Use of JTF funds in individual EU Member States (EUR million) – part 1**



Source: PwC's own study based on data from the EC Cohesion Open Data Platform portal (as of 30/06/2025)

**Chart 7. Use of JTF funds per EU Member State (EUR million) – part 2**



Source: PwC's own study based on data from the EC Cohesion Open Data Platform portal (as at 30/06/2025)

## **Information and promotion activities and analysis of media content**

Information and promotion activities play a key role in building social acceptance of the changes, which are often associated with profound transitions of the economic and social structure of post-mining regions. In the context of the JTF, communication is not just an addition to investment activities – it is their integral component that makes it possible to understand the objectives of the transition, dispels doubts and reduces the fears of residents. In regions with a strong industrial heritage, where changes can be a cause for concern, outreach activities help to 'tame' the transition process, showing its meaning, benefits and concrete opportunities for support.

Thanks to information campaigns, consultation meetings, educational materials and local communication initiatives, residents gain access to reliable information about available forms of support, retraining opportunities, investments in infrastructure or new directions of development for the region. Such activities strengthen the sense of security, build trust in the institutions implementing the JTF and motivate active participation in the change process. Importantly, effective communication not only increases the efficiency of project implementation, but also affects the sustainability of their results – communities that understand and accept the goals of transition are more likely to cooperate and adapt. Therefore, outreach activities should be considered a strategic element of any transition project, and their planning and implementation should be adequately funded and professionally conducted.

The Silesian Centre for Entrepreneurship is an example of good practice in the field of intensive information and promotion activities. Since 2023, the Silesian Centre for Entrepreneurship, through the Department of Information and Promotion, has been conducting extensive promotional and information activities on the possibility of obtaining funds from the JTF. For example, in the first quarter of 2025, as many as 620 responses were given to e-mail inquiries concerning exclusively activities financed from the JTF. This result significantly exceeds the results from 2024 and 2023. The Centre also organizes information meetings, both online and on-site – in 2023 a total of 485 people participated in them, in 2024 – 315 people, and in the first quarter of 2025 – a total of 265 people (2 webinars and 3 on-site meetings). As part of educational activities, workshops and training were conducted; in 2024 as many as 11 stationary and 1 online meeting were organized, attended by a total of 227 people. The employees of the Centre actively promote the JTF also outside their own events – in the first quarter of 2025, they took part in 23 external events, sharing knowledge and information about available recruitments. Thanks to these activities, the Silesian Centre for Entrepreneurship effectively supports entrepreneurs in the region, increasing their access to EU funds, which should be indicated as a good practice for other regions.

The study shows that in all regions information and promotion activities were carried out for potential JTF beneficiaries. Such activities were carried out by the Information and Promotion Departments or appropriate units designated in the IBs. These activities were evident, which is confirmed by the results of the CAWI survey among project beneficiaries. Respondents to the CAWI survey were asked whether the promotional activities carried out by the JTF implementing institutions had an impact on their decision to apply for funding. The results show that the majority of respondents positively assessed the effectiveness of promotional activities: as many as 73.6% of respondents admitted that promotional activities had an impact on their decision. The majority of respondents (87.6%) positively assessed the timeliness of the publication of the call for proposals, believing that it was announced early enough to allow for good preparation of the proposal. The respondents were asked how they assessed access to information needed at the stage of preparing an application for funding under the JTF. The results show a very positive reception: 84.7% of respondents rated access to information as positive, which shows a high level of transparency and information support in the application process.

Summing up the results of the survey, it is worth noting that the MAs and IBs, which play a key role in the process of distributing funds, are well evaluated by beneficiaries in terms of information and promotion activities, publication of competition schedules and access to the necessary documentation. Beneficiaries admit that these institutions effectively communicate the rules and dates of competitions, and also provide the necessary information by organizing meetings and webinars, which makes it easier for potential applicants to prepare for applying. However, despite this positive assessment, the beneficiaries note significant problems related to the long duration of the evaluation of applications and the complexity of the required documentation. The process of signing contracts often requires beneficiaries to provide a large number of documents, which is perceived as a significant organizational and time burden. As a result, even the most experienced applicants may feel frustrated with bureaucratic procedures.

In the process of project implementation and settlement, the beneficiaries emphasize good cooperation with the Managing Authorities and the great commitment of employees of both the MAs and IBs at the stage of implementing initiatives. Beneficiaries feel the support and readiness of employees to help. Nevertheless, this process is not free from challenges, especially when it comes to the time of processing documents. The process of evaluating applications is often pointed out as problematic due to its time-consuming nature and is a particular area of criticism. It is necessary to consider ways to improve the evaluation process in order to significantly reduce the time of procedures and increase the efficiency of spending. According to the vast majority of beneficiaries (83.9%) participating in the CATI survey, their reporting obligations are adequate to

the amount of co-financing, only 4.7% express disapproval in this respect. Therefore, the reporting obligations are perceived as proportionate to the financial support received. The scope of eligible expenditure is also appropriately structured – 91.5% of beneficiaries in the CATI survey assess this area positively. The level of project co-financing for beneficiaries is also satisfactory – 93.4% of respondents in the CATI survey assess the level of co-financing positively (beneficiaries dissatisfied with the level of funding come from the Śląskie and Dolnośląskie Voivodeships).

JTF-related communication plays an important role – local and regional media are involved in informing about the just transition process, providing residents with information about plans, funds and changes in their environment. An analysis of the media communication around the JTF in Polish mining regions shows a mixed picture. Each of the five regions has its own specificities, but some common elements are repeated: the emphasis on positive communication of success, communication about benefits and opportunities, the emphasis on public participation, and the visible role of official institutions in shaping the narrative. In general, according to intentions, local and regional media play a constructive role in fostering understanding and acceptance of the just transition process. At the same time, this communication teaches how important it is to maintain a balance between enthusiasm and realism and how crucial it is to tailor the message to the recipient: from a miner from Śląskie, through an entrepreneur from Wałbrzych, to an NGO member from Bełchatów. The experience so far is a valuable lesson for further actions – transition is a long-term process, and maintaining social and political commitment will require continuous, thoughtful communication in the coming years.

Annex 2 presents the case studies for each region, analysing the main communication objectives, context and situation, the dominant themes, the communication channels, as well as the challenges encountered, good practices and lessons learnt from communication so far.

## 3. Conclusions and recommendations

### 3.1 Conclusions and recommendations as to the future of the JTF after 2027

The proposal to continue the JTF (or an analogous instrument) after 2027 comprises both maintaining a dedicated, flexible support instrument and adapting the implementation rules to local needs, simplifying procedures, strengthening coordination and developing information and promotion activities. It is important to provide stable and predictable financial and institutional support that will enable an effective and just transition of coal regions in Poland.

The scale of the needs related to the transition process is enormous. In addition, the transition process of energy regions in Poland will continue for at least 10-20 years, taking into account the current information on the timeline for closing individual mines. Funds from the current JTF perspective have allowed for the initiation of transition activities in many places, but this is just a drop in the bucket. **The process of closing mines and transforming regions is long-term**, and requires stable and predictable financial and institutional support. **The current JTF funds have made it possible to start operations, but they are insufficient to satisfy the real social, economic and infrastructural needs.** Therefore, in the regions currently covered by the JTF, it is necessary to both continue to support the energy transition itself and mitigate the socio-economic effects of the transition in the next financial perspective. In addition, dialogue and negotiations with the EC on providing support to further mining regions in Poland should be continued, where the transition process will accelerate in the coming years.

#### 3.1.1 The need to continue support for the transition

The transition of energy regions in Poland is a process spread over many years, deeply rooted in local social, economic and spatial structures. The schedule for closing mines and transforming regions towards a low-carbon economy assumes activities reaching far beyond 2027. Although the JTF has made it possible to start this process, its current scale of support – both financial and institutional – is proving insufficient in relation to the real needs.

In many regions, JTF funds enabled the implementation of the first initiatives, including investment projects aimed at diversifying local economies, retraining programmes and regeneration activities. Nevertheless, the scale of challenges – including the need to rebuild local labour markets,

modernize infrastructure and ensure social cohesion – requires long-term, predictable and stable financial support.

The regions benefiting from the JTF have a sense of not having been left alone in the face of difficult socio-economic changes. **However, a lack of continuation of financing carries a serious risk of inhibiting the already started transition processes, losing public confidence and deepening the negative effects of restructuring** – in particular in the regions most affected by the liquidation of the mining industry.

**Therefore, it is recommended that support for the transition should be continued in the next EU financial perspective** – either under the extended JTF or by creating a new, dedicated instrument. Particular emphasis should be placed on regions that are experiencing negative socio-economic effects of the energy transition. The support should continue to include not only infrastructure investments, but also soft measures – such as the development of competences and support for local communities, support for entrepreneurship or building local partnerships. The continuation of support under the JTF or a similar instrument in the next EU financial perspective should take into account new EU priorities, such as the development of competences in the defence sector, resilience of critical infrastructure, access to housing, digital and water transition. In addition, taking into account EU's plans to cumulate support in the Eastern Wall, it is reasonable to maintain the dedicated instrument for coal regions only.

### 3.1.2 Maintaining a separate, dedicated instrument

The JTF is designed as a special, dedicated support instrument for the regions most affected by the energy transition.

Thanks to the JTF, there is a noticeable change in the approach to energy transition in coal regions – this topic has gained greater understanding. The process of preparation for the implementation of the measures, including the development of the TJTP, was conducive to local mobilization, the launch of social dialogue and the activation of stakeholders. As a result, the JTF is perceived as a much-needed and expected support for coal regions in the process of energy transition. At the same time, it implements the European Commission's declaration of 'leaving no one behind' under the EGD. Discontinuation of the JTF or a similar dedicated instrument would be perceived by the public as failure to keep this promise of the EU and would undermine the confidence of local communities in the smooth nature of the transition.

In addition, the structure of the JTF – separate from the classic cohesion policy – allows for precise adjustment of interventions to local social, economic and infrastructural needs. This

enables combining various forms of support within one project, as well as financing activities in the form of grants, which in other programmes could be financed only from repayable instruments. **In addition, the potential integration of the JTF into the general mainstream of cohesion policy carries the risk of dispersion of funds and loss of thematic concentration.** Energy transition regions require a specific approach – not only because of the scale of the challenges, but also because of their complexity and long-term nature. In classic operational programmes, it would be difficult to maintain the flexibility offered by the JTF – both in terms of the types of projects and the way they are implemented.

Therefore, it is recommended to maintain the JTF as a separate instrument in the next EU financial perspective. It is also important to maintain the grant nature of the support, which enables implementing projects by local government units, non-governmental organizations and local enterprises, which very often have limited funds (and in the case of local government units, these funds will continue to diminish due to a further loss of tax revenues from companies in the mining and energy sectors). The flexibility of combining ‘hard’ interventions – such as infrastructure investments – with ‘soft’ interventions, i.e. competence, social and educational measures is equally important.

### 3.1.3 Individual TJTPs for each coal region, including transition strategies

The regions affected by energy transition in Poland differ not only in terms of economic structure, but also industrial history, level of social development, availability of infrastructure, labour market dynamics and the stage at which they are in the transition process. In the current financial perspective, all regions have prepared TJTPs. Their structure was largely unified and based on common TJTP guidelines (also regarding the limitation of the document size). In the case of Polish regions, the need to consider the broader context of the planned transition process limited the possibilities of taking into account local specificities and priorities in the TJTPs. Moreover, in the case of Western Małopolska, despite having prepared a separate TJTP, its provisions were to a very limited extent included in the Śląskie Voivodeship TJTP at the final stage of negotiations with the EC. In the coming years, as the effects of the transition become more profound, an even more individualized approach will be necessary.

Therefore, it is recommended that in the new EU financial perspective, each of the Polish regions should prepare and negotiate with the EC its own, separate TJTP, especially if the provisions of the TJTP are to be implemented by means of separate programmes.

At the same time, taking into account, among other things, the space limitations in TJTPs, the document should include a summary of the results of in-depth analyses of local challenges, needs and potentials (detailed data can be included in the appendices), and the document itself should outline the transition strategy of the region and the direction of changes. Individual TJTPs will allow for the adjustment of interventions to local conditions, effective implementation of projects and a strategic approach, which will enable a more flexible response to changing circumstances. What is more, such an approach will strengthen the sense of agency on the part of local governments and local communities, which will have a real impact on the shape and direction of transition in their environment.

The need to place production projects or investments aimed at achieving greenhouse gas reductions in enterprises other than SMEs and their approval as part of the TJTP raises many difficulties and is also a significant restriction, especially if potential investors are interested in the region. The lengthy procedure of amending the TJTPs, including the list of projects included in the plan, is also a factor that has a negative impact on decisions to invest in regions affected by the transition.

Therefore, it is recommended to develop a more flexible solution in this respect in the new perspective, for example, by defining clear criteria when such an investment can be implemented in an area covered by the TJTP, precisely defining the requirements for creating and maintaining new jobs or using the mechanism of an individually notified aid programme that would support the above-mentioned projects.

#### 3.1.4 Determination of the level of co-financing at NUTS level 3

Currently, the level of co-financing projects, including those under the JTF, is set at the NUTS level 2, i.e. for entire voivodeships. Although this approach has been functioning for many years in the field of cohesion policy, it does not fully reflect the internal diversity of the economic situation in voivodeships in the regions most affected by the negative effects of the transition, covered by the TJTP demarcation. In practice, this means that the sub-regions most affected by the transition – such as mining counties – receive support at a level equal to those of areas that do not face similar socio-economic challenges. Meanwhile, the effects of the energy transition are strongly territorially concentrated. The closure of a mine means the loss of a large number of jobs, a decrease in the revenues earned by local governments, an outflow of residents and deterioration in the quality of life. At the same time, other parts of the same voivodeship can develop dynamically benefiting from new investments and diversification of the economy. Therefore,

maintaining a uniform level of co-financing for the entire region leads to an increase in intra-regional disparities and limits the effectiveness of aid where it is most needed.

Therefore, in the next financial perspective, it is recommended that the level of co-financing of projects under the JTF should be set at the NUTS level 3 – i.e. for sub-regions. Consistency will then be ensured between the level at which the delimitation of support takes place and the determination of the level of co-financing. Such an approach would allow for better tailoring of the intensity of support to local development conditions, the level of impact of the transition and the absorption potential. It would also enable fairer distribution of funds and increase the effectiveness of public interventions.

For many municipalities, which are already struggling with limited budgets and rising costs of public services, the need to provide even a dozen or so percent of their own contribution means resigning from participation in the programme or limiting the scale of planned activities. The same applies to non-governmental organizations, which often have a large social and expert potential, but do not have the funds to cover their own contribution to the project.

Therefore, it is recommended to introduce mechanisms that will enable real participation of less affluent entities in the transition. First and foremost, reducing the required level of co-financing for local government units and non-governmental organizations operating in the regions covered by the JTF should be considered – especially for those that implement projects of high social or environmental value (in the current perspective, the MDFRP has provided additional funds for this purpose). Alternatively or in parallel, it is worth introducing the possibility of paying advances for the implementation of projects, which will cover the initial costs without the need to involve the entities' own funds. The introduction of this change will require appropriate arrangements with the European Commission and adaptation of national programming documents.

### 3.1.5 Introduction of the possibility of adapting the thematic scope of assistance to the specific situations of the regions

Although the thematic scope of the JTF is designed to be broad and flexible, in practice its use is sometimes limited by interpretations of the European Commission and regional guidelines or definitions (e.g. different definitions of a mining sector used in the regions, which have translated into different opportunities to support these groups).

Meanwhile, the experience of regions affected by transition shows that investments in road, water and sewage infrastructure, in local transport or in revitalization of degraded post-industrial areas are necessary for effective and lasting change. Without appropriate technical and spatial facilities,

it is difficult to speak of attracting investors, creating new jobs or improving the quality of life of residents. Therefore, it is recommended to extend the scope of JTF support to include infrastructure components, which, although not always directly related to energy transition, constitute its foundation. Continuation of support under the JTF or a similar instrument in the next EU financial perspective should take into account new EU priorities, such as the development of competences in the defence sector, resilience of critical infrastructure, access to housing, digital and water transition.

### 3.1.6 Enabling the transfer of post-mining areas for economic purposes

One of the significant challenges in the process of just transition of post-mining regions in Poland is the development of post-industrial areas – often degraded, but with huge investment potential. Currently, a significant part of this land is in the hands of the Mine Restructuring Company (SRK) and can be transferred to municipalities only for public purposes. This is a serious limitation that significantly hinders the development of local entrepreneurship and attracting investors.

Meanwhile, effective transition requires not only closing mines, but above all creating new jobs and alternative sources of income for residents. Municipalities that want to prepare investment areas for business activity – both for small and medium-sized enterprises and large enterprises – often do not have suitable land at their disposal. Even if such areas exist, the applicable regulations prevent them from being used in a way that would meet local development needs.

Therefore, it is recommended to amend the provisions of the Act on the Functioning of the Hard Coal Mining Industry in such a way so as to enable the transfer of post-mining areas to municipalities also for economic purposes. Such a change should go hand in hand with the preparation of an aid program agreed with the European Commission – so as to ensure compliance with the state aid rules and enable financing activities related to the reclamation, development and promotion of investment areas. Such a change would not only increase the efficiency of the use of available resources, but also accelerate the transition process and strengthen local economies.

### 3.1.7 Support for strategic projects and investors

The energy transition of post-mining regions is not only a process of phasing out the mining industry, but above all an opportunity to build a new, sustainable local economy. **For this process to be effective and sustainable, it is necessary to concentrate financial and institutional support on strategic projects** – those that have the potential to become the ‘engines’ of the region's development, generate new jobs and attract further investments.

In the next financial perspective of the European Union, support should be focused on projects that are part of the long-term vision/strategy for the development of the region, in accordance with the TJTP. These are projects that not only respond to current needs, but also build the foundations for future competitiveness of the region – e.g. investments in modern technologies, renewable energy sources, low-carbon industry, education and innovation. Such projects should strengthen the existing industries or create new sectors of the economy, exploiting the diverse potential of the regions, and generate a multiplier effect by creating new supply chains, jobs and opportunities for local SMEs around them. In the longer term, such an approach can boost sustainable growth and increase the socio-economic resilience of transition regions.

At the same time, a comprehensive strategy should be developed to attract investors – both domestic and foreign – to post-mining regions. Such a strategy should include promotional activities, simplification of administrative procedures, and above all – reclamation and preparation of properly developed investment areas. In many cases, the lack of available, rehabilitated and prepared plots with technical infrastructure is one of the main barriers to the location of new investments.

Therefore, it is recommended to expand the possibilities of financing the preparation of investment areas and the accompanying infrastructure. Such activities should be treated as strategic investments that increase the attractiveness of the region and create conditions for the development of entrepreneurship.

### 3.1.8 Adaptation of state aid regulations

One of the significant hindrances in the current system of implementing the JTF are the provisions on state aid, which do not take into account the specificity of regions affected by energy transition. Problems related to the complexity and ambiguity of state aid regulations are faced by both the MA, IB, and the beneficiaries themselves, both in investment, environmental and training projects. The current regulations, based on the general principles of state aid in the EU, do not always allow for a flexible approach to projects of a specific nature and scope, such as transition projects or projects with high development potential. Projects financed from the JTF are often complex, and taking advantage of JTF support usually requires using different paths, different articles of relevant regulations. Therefore, it requires separating project into appropriate components, which is complicated and causes difficulties for both beneficiaries and the MAs and IBs, as it raises many doubts as to the interpretation of particular regulations. In addition, many valuable projects, such as the creation of social cooperatives by employees of the ZE PAK Capital Group, composed of more than eight people, are restricted by the rules of public aid, and the amount of

support is limited to *de minimis* aid. Limited *de minimis* aid support is a significant barrier to the implementation of many projects with high development and transition potential by the mining community.

Therefore, it is recommended to adapt state aid regulations to the realities of implementing the JTF, i.e. to simplify and consolidate them for projects implemented under the JTF by developing dedicated mechanisms and guidelines supporting both the implementing institutions and the beneficiaries. In particular, for projects combining different forms of aid (which is allowed by the JTF and is positively assessed by beneficiaries), guidelines and/or checklists are recommended to help potential beneficiaries navigate between the different forms of aid and the correct design of projects involving different forms of aid (which would reduce the need to artificially divide the project for the purposes of completion of the respective application). In the current financial perspective, it is recommended to enter into dialogue with the EC on the possibility of introducing solutions to increase support for a given type of aid above the *de minimis* aid limit (e.g. in the case of social cooperative projects in the Wielkopolskie Voivodeship).

### 3.1.9 Simplifying procedures and increasing flexibility

One of the challenges most frequently indicated by JTF beneficiaries are the complicated application, tender and settlement procedure, which require a lot of administrative resources, time and expertise, and therefore, make it particularly difficult for smaller municipalities, NGOs and local partnerships to participate in the programme. Excessive bureaucracy not only discourages potential applicants but also delays the implementation of projects that could realistically support the transition process. These challenges, although indicated in the survey by JTF beneficiaries, do not differ from those faced by beneficiaries of support from other funds, such as the ERDF or ESF+.

The current model of project implementation also lacks flexibility – changing the scope of activities, budget or composition of partners is often associated with the need to carry out lengthy procedures for annexing contracts, which does not correspond to dynamically changing local conditions. Meanwhile, the energy transition is a process that requires quick reaction, adaptation to new circumstances and taking advantage of emerging opportunities.

Therefore, it is recommended to comprehensively simplify the procedures under the JTF. This should include reducing the number of required documents, unless they are necessary for the proper settlement of the project, and simplifying the rules for applying and settling projects, as well as digitizing administrative processes. It is also crucial to increase flexibility in the implementation

of projects – so that it is possible to change the scope of activities, participants or budget, as long as they serve to better achieve the transition goals.

Expanding the use of simplified forms of settlement, such as lump sums and unit rates, while intensifying information and training activities for beneficiaries would be practical. In addition, digitization of settlement processes is in line with the recommendations of the European Commission – and this would be a significant facilitation for beneficiaries and implementing institutions with limited human resources. Digitization would simplify certain processes from the beneficiary's perspective, as well as increase the efficiency and timeliness of tasks on the part of the offices. In addition, simplified support paths for the smallest beneficiaries not forcing them to follow the standard path of applying for support would be beneficial.

Furthermore, especially in the case of LGUs, publishing the call documentation earlier and extending the time for preparing applications would be recommended. This would allow for better preparation of projects, increasing their quality and enabling wider participation of local players in the transition process.

#### 3.1.10 Strengthening coordination at central and regional level

Energy transition in Poland is a process of enormous scale and complexity, which requires not only appropriate financial tools, but also effective institutional coordination. The conclusions of the evaluation study clearly indicate that the current model of transition management – based mainly on regional activities – does not fully respond to the needs related to the implementation of supra-regional projects and does not ensure coherence of inter-ministerial activities.

There is no strong decision-making centre that could not only coordinate activities at the national level, but also support regions in solving systemic, interpretative and procedural problems. Current cooperation mechanisms (including the Partnership Agreement) do not provide such support to the regions. As a result, there are divergences in the approach to the implementation of the JTF, difficulties in the implementation of projects that cross administrative boundaries, and limited synergy between public policies – e.g. industrial, educational, environmental or social. In addition, the lack of a strong inter-ministerial coordinator weakens Poland's position in the dialogue with the EC.

**Therefore, consideration for implementing a hybrid JTF management model is recommended, which would combine a regional component – based on individual TJTPs – with a central component, enabling the implementation of projects of supra-regional scope and strategic importance for the entire country.** Such a model would allow for better use of the

transition potential, increase the efficiency of spending funds and ensure consistency of activities on a national scale. The central component should be linked to ring-fenced measures under the JTF.

In addition, it is recommended to strengthen the role of the MDFRP, which has the competences and experience necessary to perform the role of the coordinating institution in the field of the JTF. Reinforcing its position, among other things, through a dedicated pool of funds from Technical Assistance, will enable more effective management of supra-regional projects, initiating cooperation between regions, including the exchange of knowledge and ensuring coherence of inter-ministerial activities.

At the same time, appointment of a government plenipotentiary for energy transition is proposed, who would act as an inter-ministerial coordinator, an advocate for the interests of transition regions, and a liaison between the national and EU levels. Such a function, provided that it is equipped with appropriate powers, could significantly improve communication, speed up decision-making and strengthen Poland's position in negotiations with the EC.

Taking into account the government reshuffle from July 2025, the function of the previously proposed plenipotentiary could be taken by the Secretary of State in the newly created Ministry of Energy.

We propose establishing an energy transition department in the Ministry of Energy, which would comprehensively deal with issues related to the transition, including close cooperation in coordination (and potentially distribution of funds in the future programming period) of the JTF.

The scope of activities of a Department of Energy Transformation would include initiating, developing and implementing the country's energy policy and performing the tasks of the Representative for Energy Transformation in the field of:

- functioning and development/transition of the energy sector (including supervision over the mining sector) and the sector of renewable heat and cogeneration sources;
- implementing the national energy policy, including in the field of national energy security and climate policy;
- supervising State Treasury companies from the energy sector;
- cooperating with other ministries and the National Fund for Environmental Protection and Water Management in the field of energy transition and spending national and EU funds for this purpose, including the JTF.

### 3.1.11 Transformation projects of a supra-regional nature

The current decentralized system for implementing JTF prevents the implementation of transition projects of a supra-regional nature. As a result, in the future financial perspective introducing a model of hybrid implementation of the JTF is recommended, which would combine national components with supra-regional transition projects. The introduction of a central component to the implementation of the JTF would be a key element of the strategy aimed at ensuring the coherence and effectiveness of transition activities across the country. The hybrid model would include both national projects and trans-regional transitional initiatives, allowing for better harmonization of efforts at different levels of government and in different sectors of the economy. An important role in such a model could be played by State Treasury companies that would implement projects of strategic importance for the entire country. The central component should be associated with a separate pool of funds for the implementation of supra-regional projects. At the same time, developing the National Just Transition Plan would be advisable, as a strategic document strengthening the coordination of just transition activities (both between ministries and in the relationship between the government and coal regions).

### 3.1.12 Strengthening information and promotion activities

Energy transition of post-mining regions is not only a change in the economic structure, but also a profound social change that affects the identity of local communities, their sense of security and vision of the future. In such a context, information and promotion activities cannot be treated as an addition to projects – they should be their integral and strategic element.

Effective communication is of great importance for building social acceptance towards the transition. It helps dispel fears, counteract disinformation, explain complex processes and show the real benefits of change. What is more, well-planned promotional activities strengthen the sense of co-responsibility of residents for the direction of development of their region and encourage active participation in projects.

Therefore, it is recommended that communication activities be professionalized and adequately funded as part of transition projects. This entails, among other things, hiring communication specialists, creating coherent information strategies, using modern tools (social media, podcasts, video spots), as well as conducting a dialogue with residents in an open manner and in a climate of partnership.

It is particularly important to promote good practices – both in terms of content and communication. Showcasing successful projects, stories of people who have benefited from

transition, or examples of effective cross-sectoral collaboration can inspire others and strengthen trust in the entire process.

### 3.1.13 The need for greater exchange of knowledge and experience between regions

During the implementation of the JTF, a significant gap in the systemic approach to cooperation between regions has emerged. Although each of them is struggling with similar challenges – such as economic transition, retraining of employees or developing post-mining areas – they often operate in isolation, with limited access to the experience of other voivodeships. There is no systematized space where knowledge, interpretations of regulations, document templates or good practices could be shared. As a result, regions not only duplicate mistakes, but also waste time and resources solving problems that have already been effectively addressed elsewhere. At the same time, the involvement and cooperation of the MDFRP with the regions, which is very positively assessed by the regions, should be emphasized.

Therefore, it is recommended to create a nationwide platform for the exchange of knowledge and interpretations, available to all regions covered by the JTF. Such a platform could take the form of a portal or intranet managed by the MDFRP or a dedicated unit. Its task would be to collect and share resources such as: interpretations of regulations, answers to frequently asked questions, document templates, approaches to the construction of project evaluation criteria, checklists, as well as examples of successful projects and case studies.

Interactive functions should also be a key element of this platform – the option of asking questions, commenting and participating in moderated thematic forums. Digital activities should be complemented by regular webinars, workshops and working meetings with representatives of all regions, which would allow for direct exchange of experiences and networking.

Such an initiative would not only increase the efficiency of JTF implementation, but would also strengthen the sense of community and shared ownership of the transition process. Moreover, it could become a foundation for future actions in the following EU financial perspectives.

### 3.1.14 Developing definitions of transition terms

One of the significant challenges that arose during the implementation of the JTF is the lack of consistent and unambiguous definitions of key terms related to energy transition. Terms such as 'transition project', 'post-mining area', 'strategic intervention' or even 'just transition' are interpreted differently by managing authorities, beneficiaries and even experts themselves.

Such non-uniformity leads to uncertainty in interpretation, discrepancies in the evaluation of projects, and in extreme cases – to the rejection of applications that would be accepted in another region. The lack of a common language also hinders inter-ministerial communication, cooperation between regions, and effective evaluation and monitoring.

Therefore, it is recommended to develop uniform definitions and standards at the national level. They should be worked out in a participatory manner – with the participation of representatives of central institutions, local governments, industry experts and social organizations – so as to reflect both formal requirements and practical needs for the implementation of the transition.

The result of this process should be an official glossary of terms and a catalogue of standards, which would be a reference point for all participants of the JTF implementation system. This document should be regularly updated and available in digital form, with the possibility of asking questions and raising doubts about interpretation.

### 3.1.15 Support for the preparation of projects

One of the important factors influencing the current pace and quality of JTF implementation is the level of project readiness of potential beneficiaries. In many cases, especially in less affluent municipalities and districts, there is a lack of properly prepared technical documentation, feasibility studies, environmental studies or investor cost estimates. This, in turn, prevents effective application for funds, even if the transition needs are particularly urgent. The lack of project readiness is not due to a lack of commitment, but to limited human and financial resources. Local government units often do not have the funds to finance pre-investment documentation, and the available support programs focus mainly on the implementation of ready-made projects.

There are no feasibility studies, technical documentation, environmental studies or investor cost estimates, which are necessary for the effective application for funds from the JTF. As a result, many worthwhile initiatives cannot be implemented and available funds remain unused or are passed on to better prepared entities, leaving poorer municipalities in a difficult position.

Therefore, it is recommended to introduce a dedicated financial support mechanism for the preparation of projects – including the development of technical documentation, environmental analyses, feasibility studies or urban planning concepts. This type of support should be available particularly to LGUs and public institutions, which often play a key role in the transition process, but do not have sufficient funds for preparatory activities.

Co-financing of the preparatory phase will not only increase the number of high-quality projects, but will also accelerate the pace of JTF implementation, improve the efficiency of the use of funds

and allow for fairer access to funds. What is more, it will allow for better planning of investments, their greater coherence with local development strategies and increase the chances of their sustainability and social impact.

**Therefore, in the next financial perspective, it is recommended to introduce the possibility of co-financing the preparation of projects** – including analyses, concepts, technical and environmental documentation – as a separate category of support under the JTF or its successor. Particular priority should be given to LGUs, which often play a key role in the transition process, but do not have sufficient resources to prepare investment projects on their own. Such a solution would not only increase the number of high-quality applications, but also accelerate the pace of transition, especially in areas that have so far been underinvested.

Introducing of the possibility of financing the preparation of projects also under the STEP component and for strategic projects in the defence, energy and housing sectors would provide significant support for beneficiaries.

**Table 10.** *Table of conclusions and recommendations for the future of the JTF*

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
1	The process of transition of energy regions in Poland is long-term and requires stable financial and institutional support	Continuation of support under the JTF or a similar instrument in the next EU financial perspective	Inclusion of a dedicated instrument for coal regions in the new EU financial perspective	2028	European Commission, MDFRP (as representative of the Polish side in the negotiations)
2	The current design of the JTF as a dedicated instrument allows for better tailoring of interventions to the needs of the regions	Maintaining separate rules for the implementation of the JTF in relation to other EU funds, including the grant nature of support	Maintaining a separate fund and rules in EU programming documents	2028	European Commission, MDFRP (as a representative of the Polish side in negotiations)

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
3	The regions in transition have different needs and are at different stages of the process	Each (Polish) region should prepare and negotiate with the EC an individual TJTP, in which it would outline an individual transition strategy	Enabling regions to prepare individual TJTPs	2028	European Commission, MDFRP, Regional Self-Governments
4	The level of co-financing for projects set at the NUTS level 2 does not always reflect the real needs of the sub-regions, and the high level of co-financing is a barrier for poorer municipalities and NGOs	Determination of the level of co-financing for sub-regions covered by the JTF at the NUTS level 3 and, consequently, reduction of the required own contribution or introduction of advances for less affluent entities	Revision of the rules in the EU regulation on the classification of regions	2028	European Commission

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
5	The thematic scope of JTF support is broad and responds to the needs of regions, but in practice it should also take into account the individual specificities of regions and the current challenges they face	Extension of the scope of support to include road infrastructure, water and sewage infrastructure, revitalization, including residential buildings, local transport, including rail, tourism and new objectives – development of defence and dual-use infrastructure, access to housing, energy and water infrastructure	Negotiations with the EC, update of the TJTP	2025–2028	EC
6	Restrictions on the transfer of post-mining land for economic purposes inhibit the development of regions	Amendment of regulations allowing the transfer of post-mining and post-industrial land for economic purposes	Amendment to the Act on the Functioning of the Mining Industry, preparation of an aid program	2025–2028	Ministry of Energy, MDFRP, SRK

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
7	Support should be targeted at strategic projects that can become engines of the region's development	Development of a strategy for attracting investors and financing the preparation of investment sites	Preparation of national and regional strategies, cooperation with SEZ and PAIH	2026–2028	Local Governments, Ministry of Finance, MDFRP, PAIH
8	State aid regulations are not adapted to the specifics of the JTF	Adaptation of state aid regulations to the realities of JTF implementation	Consolidation of state aid regulations for types of projects financed from the JTF.	2026–2028	European Commission MDFRP, UOKiK
9	Application and billing procedures are too complicated	Simplification of procedures and increasing flexibility in project implementation	Updating guidelines, digitizing processes, training	2026–2028	MAs, IBs, MDFRP
10	Lack of central coordination of the transition process	Creating and implementing the country's energy policy	Appointing a Plenipotentiary for Transformation, establishing a	2026	Council of Ministers,

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
			Department for Energy Transition		Ministry of Energy
11	No supra-regional projects	Strengthening the role of the MDFRP and considering the model of hybrid implementation of the JTF	Strengthening the role of the MDFRP. Allocating dedicated funds, e.g. from Technical Assistance, implementing the national component	2026–2028	Government administration, MDFRP
12	Information and promotion activities are key to the acceptance of the social transition	Financing and professionalization of communication activities and promotion of good practices.	Maintaining mandatory communication activities in projects	2026–2028	MAs, IBs, Local Governments
13	The need for greater exchange of knowledge and experience between regions	Creating a platform for knowledge exchange and interpretation accessible to all regions	Establishing a national knowledge base, regular meetings and training	2026–2028	MDFRP, MAs, IBs

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
14	The lack of detailed definitions of transition concepts hampers the implementation of the programme	Developing uniform definitions and standards at national level	Developing a glossary of terms, publishing of guidelines	2026–2028	MDFRP, MAs
15	Lack of project readiness of beneficiaries	Introducing the option of co-financing the preparation of projects (analyses, documentation) in particular for local government units	Introducing dedicated competitions for the preparation of projects.	2026–2028	MDFRP, MAs

## 3.2 Conclusions and recommendations for the current implementation of the JTF

### 3.2.1 Simplification of application and billing procedures, digitization of processes

One of the problems most frequently reported by JTF beneficiaries are the complex and time-consuming application and settlement procedures. They require not only a lot of administrative work, but also specialist knowledge, which is often lacking in smaller enterprises, LGUs, non-governmental organizations or local public institutions.

Current procedures require the preparation of extensive documentation, meeting numerous formal criteria and going through complex tendering and reporting processes. In addition, limited flexibility in the implementation of projects, e.g. in terms of the possibility of modifying the budget, schedule or scope of activities – makes it difficult to adapt to changing local conditions and current needs.

Therefore, it is recommended to comprehensively simplify the procedures under the JTF. This should include:

- limiting the number of required documents at the application and settlement stage, as long as it does not conflict with the requirements imposed by the EC;
- simplifying the rules for the eligibility of expenditure;
- increasing the use of simplified forms of settlements (e.g. lump sums, unit rates);
- using declarations instead of certificates (especially in the case of individual/natural persons participating in projects);
- digitizing the application and reporting processes, including implementing intuitive electronic systems in offices.

At the same time, more flexibility in the implementation of projects should be considered – allowing beneficiaries to make justified changes in terms of activities, budget or project partners, as long as these changes contribute to a better implementation of the transition objectives.

In addition, it is recommended to publish the competition documentation (or a specific scope of requirements) in advance and extend the time for preparing applications, especially for LGUs and local entities, which often need more time to consult and refine projects.

Simplifying and increasing flexibility of the rules for implementing the JTF is not only a technical improvement – it is a real opportunity to increase the availability of the Fund, improve the quality of projects and accelerate transition in the regions that need it most.

At the same time, it should be borne in mind that the MAs and IBs operate under specific regulations and control procedures that limit the possibility of oversimplifying processes. These authorities must be careful, because overly far-reaching simplifications may result in the risk of objections at the stage of project control, and consequently the need to supplement documentation or explain decisions to audit authorities. Therefore, any changes towards simplification should be designed taking into account the requirements of the control and audit system, so that they do not impose an additional burden on either the beneficiaries or the implementing authorities.

### 3.2.2 Reducing the time to evaluate applications and sign contracts

One of the significant challenges in the implementation of JTF projects in many activities is the long periods of evaluation of applications, finalization of the process of signing contracts, and certification of expenditures. Beneficiaries – both LGUs, social organizations and entrepreneurs – often have to wait many months for the decision to grant funding, and then for consecutive weeks to conclude the contract. Such a situation not only delays the implementation of projects, but also discourages potential applicants from applying for JTF funds.

In the context of the energy transition, which requires rapid and coordinated action, such lengthy procedures are particularly problematic. Delays in the evaluation of applications lead to the loss of investment opportunities, an increase in the costs of project implementation, and even to resign from their implementation. For many smaller entities that do not have large financial reserves, the lack of time predictability is an insurmountable barrier.

Therefore, it is recommended to shorten the time of application evaluation and improve IT systems supporting the process of applying and settling projects. Activities should include:

- simplifying the criteria for the assessment/verification of payment applications;
- simplifying procedures for the verification of payment claims (e.g. defining procedures for the verification of public contracts as part of payment applications, including, among other things, limiting the number of public contracts to be reviewed);
- increasing the number of evaluators and automating some processes;

- implementing modern, intuitive IT systems to handle applications, the process of signing contracts, the process of assessing payment applications, documents;
- providing current information on the status of the project evaluation/status regarding the signing of the applicant's contract/status of the payment application;
- providing beneficiaries with detailed guidance, with examples, and indicating the most common errors in payment claims;
- intensifying training activities with regard to the preparation of payment applications.

A faster and more transparent evaluation process will not only increase the efficiency of the JTF implementation, but also improve the relationship between institutions and beneficiaries.

### 3.2.3 Introduction of advance payments or special support lines for own contribution

One of the most serious restrictions on access to the JTF for many LGUs and non-governmental organizations is the necessity of making their own contributions. In regions affected by transition, which are often characterized by a poor financial condition, even a dozen or so percent of own share of funds may be an insurmountable barrier. As a result, many valuable projects are not implemented and the potential of local communities remains untapped.

The lack of funds for own contribution not only limits access to funds, but also deepens inequalities between regions – better-off entities may actively benefit from support, while less affluent ones remain on the margins of the transition process. This, in turn, is contrary to the idea of a just transition, which assumes equal participation of all stakeholders.

Therefore, it is recommended to introduce mechanisms that will enable real participation of less affluent entities in the JTF program. First of all, the following should be considered:

- reducing the required level of own contribution for non-governmental organizations and LGUs operating in regions with lower financial potential;
- introducing advance payments for the implementation of projects on a wider, scale which will allow covering initial costs without the need to involve own funds;
- launching special support lines dedicated to entities with limited resources, e.g. in the form of grants for the preparation of projects or bridging support.

Such solutions will not only increase the availability of JTF funds, but will also contribute to fairer and more sustainable development of regions. They will enable activating smaller centres,

strengthening local initiatives and will allow for a fuller use of the potential of communities that have so far been excluded from the transition process for financial reasons.

### 3.2.4 Greater interpretative support from the MDFRP and the development of a common interpretative framework

During the implementation of the JTF, difficulties related to ambiguous interpretations of the provisions, definitions and eligibility rules for projects were repeatedly pointed out. The lack of consistent guidelines leads to uncertainty, prolongation of application processes, and in extreme cases – rejection of projects that could be accepted in another region.

Such interpretative inconsistency not only reduces the effectiveness of the JTF implementation, but also undermines trust in the system and discourages potential beneficiaries from engaging in the transition process. This is particularly painful for smaller entities that do not have legal background or experience in handling EU funds.

Therefore, it is recommended to increase interpretative support from the MDFRP and to develop a common interpretative framework. This should include:

- publication of official interpretations and answers to frequently asked questions (FAQs);
- creating a publicly accessible knowledge base with examples of projects and their eligibility;
- organizing regular trainings and consultations for implementing institutions and beneficiaries;
- development of a 'glossary of transition' containing definitions of key concepts and terms.

The Common Interpretative Framework will increase the transparency of the system, facilitate the preparation of projects and contribute to a more coherent and equitable implementation of the JTF. Moreover, it will enable avoiding unnecessary disputes and speed up the decision-making process, which is particularly important in the context of limited time to use the available funds.

### 3.2.5 Allowing investments in machinery and equipment using fossil fuels, where justified

One of the restrictions on the eligibility of expenditure under the JTF is the exclusion of support for fossil fuel-based technologies, resulting from Article 9(d) of the JTF Regulation. Although the intention of this provision was to protect the environment and support the energy transition, its restrictive interpretation by the EC – covering all sectors and types of projects – has led to significant implementation difficulties and the ineligibility of many investments. In practice, this restriction affected not only investment projects, but also educational, social or rebranding and SME development initiatives. In many cases, the lack of available alternative technologies or their

significantly higher (even several times) cost made the investments unprofitable or impossible to implement. In addition, the lack of uniform guidelines on the interpretation of the concept of 'viable alternative technology' and the divergences in the approach of individual regions increase the uncertainty of implementing authorities and beneficiaries and hinder the coherent implementation of interventions. The MDFRP, in cooperation with Bank Gospodarstwa Krajowego, has prepared an auxiliary tool to verify the admissibility of support for investments with the use of fossil fuels under financial instruments, while leaving the implementing institutions free to decide whether to use this tool also to investigate cases in the field of grant support. In order to ensure consistency of approach to the eligibility of investments in machinery and equipment with the use of fossil fuels in coal regions, it is recommended to conduct training for implementing institutions (MAs and IBs) presenting examples of the use of the tool in projects financed from the JTF. In justified cases, enabling investments in machinery and equipment with the use of fossil fuels will not only increase the efficiency of the use of JTF funds, but will also ensure greater fairness in access to support, especially for entities from smaller centres and with limited resources.

### 3.2.6 Better linking support to the transition stages of the sector

Previous activities under the JTF have revealed a significant gap between the planned support and the actual pace and nature of changes taking place in the mining sector. The support addressed to miners and post-mining regions did not fully meet the current needs following from the schedule of mine closures, employment restructuring or the availability of alternative career paths. The lack of transparent plans to reduce employment in coal companies further deepens miners' reluctance to make decisions about rebranding, which results in a low level of use of available support instruments. As a result, funds allocated to mitigate the effects of the transition are not spent in an optimal way, and their impact on socio-economic processes in mining regions remains limited.

In order to increase the effectiveness of JTF interventions, it is necessary to dynamically adapt the schedule and forms of support to the actual course of transition in the mining sector. This means, among other things, close cooperation with entities responsible for restructuring the sector, ongoing monitoring of mine closure plans and flexible response to the changing needs of local communities.

In practice, the following is recommended:

- Synchronizing interventions with restructuring plans, e.g. through the gradual activation of support instruments depending on the actual pace of plant closures.

- Increasing the flexibility of the support offer – so that it meets the diverse needs of not only miners, but also their families and employees of the mining-related sector.
- Strengthening the information and advisory component – to increase awareness and trust of potential beneficiaries in the solutions offered.

### 3.2.7 Increasing transparency of plans to reduce employment in coal companies

One of the factors limiting the effectiveness of JTF activities is the lack of clear and publicly available plans for reducing employment in coal companies. Many miners do not yet feel a real need to change their career path, which translates into limited interest in training, career counselling or support for self-employment. A lack of clear communication from employers undermines the sense of urgency and makes planning difficult for both employees and institutions implementing transition activities. As a result, despite the availability of funds and support instruments, their use remains below expectations. In addition, the information that was presented to the regions at the time of the development of the TJTP plans has in many cases changed in terms of scale or schedule, which makes it difficult to plan interventions by IBs.

To make the coal transition more effective, it is essential to implement a coherent and open information policy, including:

- Increasing the transparency of restructuring plans through the publication of employment schedules and forecasts – coal companies should regularly provide information about planned personnel changes, which will allow employees and institutions to better prepare for the upcoming challenges;
- Providing early information about support opportunities – information activities should be ahead of crisis moments, so that employees have time to make decisions and use the available tools;
- Involving social and local partners – dialogue with trade unions, local governments and NGOs can increase trust in the process and improve public perception.

### 3.2.8 Low interest in support among miners, higher among back office employees and families

The analyses carried out as part of the JTF evaluation indicate a clear variation in the level of interest in the support offered depending on the target group. Miners, as a professional group covered by a high level of social security and not yet subject to mass redundancies, show relatively low motivation to use support instruments, such as training, career counselling or subsidies for self-employment. In contrast, employees of mine back offices, mining-related

industries and members of miners' families show much greater interest in the available forms of assistance. In particular, this applies to vocational training, support in setting up businesses, as well as integration and social activities. In regions such as Małopolska or Wielkopolska, it is these groups that most often apply for funds and actively participate in transition projects.

In the light of the above observations, it is recommended to direct a larger part of transition activities to groups that show real interest and readiness to participate in the process of change.

This means:

- Enabling the redirection of unused funds in currently implemented projects, from activities aimed directly at miners to activities for back office employees and families;
- Adapting the support offer to the needs of back office employees and mining families, e.g. through the development of retraining programs, psychological support, career counselling and local entrepreneurship;
- Increasing the visibility and accessibility of activities – through information campaigns, local advisory points and cooperation with social organizations that have direct contact with these groups;
- Strengthening the social component in JTF projects – taking into account not only employment aspects, but also social integration, education and family support;
- A flexible approach to qualifying individuals for support – enabling support to be extended also to people who are not formally employed in the mining sector, but are strongly associated with its functioning, even in ongoing projects.

### 3.2.9 Problems with obtaining investment areas from SRK

One of the significant challenges in the process of transition of post-mining regions is the limited access to investment areas that comprise resources of SRK. Although SRK manages a significant part of post-industrial land, making it available for economic purposes faces numerous formal and procedural barriers. In order to accelerate the transition of post-mining areas and increase their investment attractiveness, legislative changes are recommended that:

- enable the transfer of land belonging to SRK for economic, social and local government purposes;
- introduce mechanisms to prioritize projects in line with local development strategies and transition plans;

- will allow for the creation of special investment zones in post-mining areas according to simplified administrative procedures;
- will ensure greater transparency and predictability in the process of making real estate available by SRK.

In addition, in connection with the current restrictions resulting from the state aid regulations, it is recommended to develop and negotiate with the EC an aid program enabling the transfer of land by SRK for purposes other than public.

### 3.2.10 Differences in competition requirements and rules between regions

In the course of the implementation of the JTF, significant discrepancies in the approach of individual regions to the construction of competition documentation were revealed. In particular, this applies to:

- definitions of industries eligible for support – e.g. in the Małopolskie Voivodeship, the mining industry was defined by specific PKD codes, which excluded some employees of the sector from the possibility of applying;
- differences in co-financing rates – set in accordance with the category of the region at the NUTS level 2, which in practice meant greater burdens for poorer municipalities and social organizations in the Dolnośląskie and Wielkopolskie Voivodeships;
- deadlines and schedules of calls for proposals – delays in the mobilization of funds led to the accumulation of competitions in a short period, which hindered the preparation of applications and the implementation of projects.

These differences not only complicate the application process, but also lead to inequalities in access to funds and limit the possibility of comparing the effectiveness of JTF implementation between regions.

In order to increase the coherence and efficiency of JTF implementation, it is recommended to create mechanisms for the systematic exchange of knowledge and experience between regions. In particular, the following are worth considering:

- organization of regular working meetings with the participation of JTF managing authorities in different voivodeships, during which the solutions used, difficulties encountered and effective practices would be discussed;
- implementation of an online knowledge exchange platform – enabling access to common interpretations, definitions, good practices and experience related to the implementation of the

JTF, including negotiations with the European Commission or simplification of competition documentation, as well as ongoing consultations, sharing documents and asking questions between regions. It is proposed that the role of the coordinator of this platform should be performed by the MDFRP, in cooperation with the regions – e.g. in a rotational formula;

- resumption of cyclical trainings for employees of the MAs and IBs by the MDFRP, following the example of positively evaluated activities from the previous programming period, which will allow to improve competences and standardize the approach in key areas of the Fund's implementation;
- development of a common catalogue of good practices – a document containing examples of flexible and effective solutions in the field of competition documentation, evaluation criteria and support for beneficiaries;
- coordination of activities at the national level, e.g. through the MDFRP, which could act as a moderator and integrator of interregional knowledge.

### 3.2.11 Delays in launching the JTF and time pressure on the spending of funds from the Next Generation EU instrument

The implementation of the JTF in Poland has encountered significant delays – in many regions, funds were mobilized with a delay of almost two years compared to the beginning of the MFF 2021-2027. This delay resulted in the accumulation of competitions in a short time, which did not translate into an effective acceleration of spending. On the contrary, the overload of institutions evaluating applications, limited availability of contractors and short project implementation times have led to the risk of not using funds on time. The consequences for funds from the Next Generation EU instrument, which must be cleared and certified by the end of 2026, are particularly severe.

In the face of the risk of not using the full allocation of NGEU funds within the assumed deadline, it is recommended to start negotiations with the European Commission in order to:

- postpone the deadline for settling funds, e.g. by extending the period of eligibility of expenditure until the end of 2027, which would allow for more rational and qualitative implementation of projects;
- increase flexibility in the field of certification, e.g. allow the settlement of parts of projects in stages or based on simplified mechanisms;

- obtain consent for allocation transfers – in the case of projects that cannot be implemented on time, it is worth considering the possibility of financing them from other sources (e.g. cohesion policy), and NGEU funds should be allocated to faster implementation activities.

In addition, it is worth considering the preparation of a common position of the regions and the Ministry of Development Funds and Regional Policy, which could be presented to the EC as a justification for changing the settlement schedule.

### 3.2.12 Information and promotion activities are well evaluated, but need to be continued

Information and promotion activities carried out under the JTF were assessed as effective and valuable. Such activities strengthen trust in the institutions implementing the JTF, build social acceptance for the transition and increase readiness to participate in projects.

These activities should be continued and developed – both due to the scale of the transition challenges and the need to ‘tame change’ in local communities.

In order to maintain and increase the positive impact of outreach activities, the following is recommended:

- Increasing expenditure on promotional and educational activities – treating them as an integral part of transition projects, with an appropriate budget and professional facilities.
- Using local communication channels, including regional media, meetings with residents, webinars and social campaigns.
- Engaging ‘transition ambassadors’ – recognizable people from the regions who can build trust and promote positive examples of change.
- Systematic monitoring of communication effects, e.g. the number of inquiries, participants in meetings, campaign reach – in order to optimize activities.
- Ensuring interregional cooperation – sharing good practices, such as those from the Silesian Centre for Entrepreneurship, can help other regions to reach out to beneficiaries more effectively.

**Table 11.** Table of conclusions and recommendations for the current implementation of the JTF

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
1	Overly complicated application and billing procedures	Simplifying procedures, reducing the number of documents required, digitizing processes	Updating guidelines, training, implementing IT systems	2025–2027	MAAs, IBs, MDFRP
2	Long time to evaluate applications and sign contracts	Reducing evaluation time and improving IT systems	Optimizing processes, automating, training	2025–2027	MAAs, IBs
3	Lack of funds for own contribution limits access to support	Introducing advance payments or special support lines for local government units and non-governmental organizations	Amending competition regulations, dedicating national funds	2025–2027	MAAs, MDFRP

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
4	Problems with the interpretation of regulations and definitions	Greater interpretative support from the MDFRP and the development of a common interpretative framework	Publishing guidelines, training, consultations	2025–2027	MDFRP, MAs
5	Limitations in support for investments in fossil fuel machinery and equipment	Allowing investments in machinery and equipment using fossil fuels, where justified	Conducting training for implementing institutions (MAs and IBs), presenting examples of use of the tool in projects financed from the JTF	2025–2027	EC, MDFRP, MAs
6	Low correlation between support and the transition schedule in the mining industry	Better linking support to the transition stages of the sector	Updating schedules, monitoring the situation	2025–2027	MAs, MDFRP

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
7	Lack of transparent plans to reduce employment in coal companies	Coherent and open information policy in the transition process	Cooperation with enterprises, information campaigns	2025–2027	Coal companies, MDFRP
8	Low interest in support among miners, higher among back office employees and families	Developing and promoting activities aimed at these groups	Adapting the project offer, information campaigns	2025–2027	MAs, IBs, MDFRP
9	Problems with obtaining investment areas from SRK	Amending regulations allowing the transfer of land for economic purposes	Amending the Act, negotiations with the EC	2025–2027	Government administration, Sejm of the Republic of Poland, SRK
0	Differences in competition requirements and rules between regions	Greater exchange of experience and good practice between regions	Organizing meetings, a platform for knowledge exchange	2025–2027	MAs, MDFRP

No.	Content of the application	Content of the recommendation	Manner of implementation	Implementation date	Addressee of the recommendation
11	Delays in the activation of the JTF and time pressure on spending	Negotiations with the EC to postpone the deadline for spending funds from Next Generation EU	Applications to the EC, justification of the needs of the regions	2025–2027	MDFRP, EC
12	Information and promotion activities are well evaluated, but need to be continued	Further strengthening outreach	Optimizing processes, training, information campaigns	2025–2027	MAs, IBs, MDFRP

### 3.3 SWOT analysis of JTF implementation

**Table 12.** SWOT analysis of JTF implementation

Area	Description	Regional examples
<b>Strengths</b>		
Wide range of support topics	It includes social support (retraining, activation, social infrastructure), economic support (SMEs,	Śląskie: large infrastructure and educational projects, support for SMEs and large enterprises.

Area	Description	Regional examples
	innovations), environmental support (RES, revitalization of degraded areas).	Wielkopolska: support for retraining employees of the ZE PAK Group, renewable energy projects, low-emission public transport. Łódzkie Voivodeship: support for retraining employees of the Bełchatów Complex.
Dedicated subsidy support instrument	As a separate fund, the JTF allows for better targeting of measures, greater visibility of interventions and more effective monitoring of the progress of the transition.	Małopolskie: support for social and educational projects. Dolnośląskie: subsidies for the revitalization of post-mining areas.
Flexibility in composing designs	The possibility of combining infrastructure investments with soft activities (e.g. retraining, education, social activities).	University of Silesia: a comprehensive programme of investments and soft projects. Technopark Gliwice: IT HUB projects, support for new industries.
High quality of information and promotional activities	The information and promotion activities carried out by the MAs and IBs are well evaluated by the beneficiaries.	Silesian Centre for Entrepreneurship: extensive promotional activities, webinars, information meetings. Wielkopolskie: dedicated website, starter packages for beneficiaries.

Area	Description	Regional examples
Decentralized deployment model	A model based on the strong role of regions (MAs, IBs) allows for better adjustment of activities to local needs and conditions.	Dolnośląskie: separating allocation for ITI of the Wałbrzych Functional Area. Wielkopolskie: Regional Development Agency in Konin as an implementation leader.
High absorption of funds and interest in competitions	High level of contracting of funds in most regions, a large number of submitted applications and projects selected for co-financing. By mid-2025, 90% of the funds will be invested in competitions.	Silesia: 56% of the allocation contracted by mid-2025  Wielkopolskie: 60% contracting.  Dolnośląskie: a large number of applications submitted (1306 applications)
<b>Weaknesses</b>		
Interpretative and procedural limitations	The EC's restrictive and inconsistent interpretations (e.g., the ban on support for fossil fuel-based technologies, the definitions of production investments) lead to uncertainty and divergences between regions.	Śląskie, Małopolskie: different interpretations of the definition of the mining industry and degraded areas. Wielkopolskie: delays due to ambiguities regarding the eligibility of expenditure.

Area	Description	Regional examples
Inadequately selected NUTS level (NUTS 2) for the JTF, according to which areas are categorized in terms of the amount of EU co-financing	The co-financing rate set at the level of voivodeships does not reflect the real economic and social situation of the sub-regions most affected by the transition – the proximity of large agglomerations with high GDP affects the NUT classification and the related level of co-financing	Dolnośląskie, Wielkopolskie: Wałbrzych and Konin sub-regions treated as wealthy, despite the lower PKB. Small municipalities: difficulties with own contribution.
Lack of project readiness of local government units and public institutions	Insufficient preparation of technical documentation, feasibility studies, environmental studies, which delays the implementation of projects.	Łódzkie, Małopolskie: local government units reported a lack of funds for the preparation of projects. Wielkopolskie: advisory support for ARR Konin – as a good practice.
Complicated application and billing procedures	Excessive bureaucracy, long time of evaluating applications and signing contracts, extensive documentation requirements.	Wielkopolskie: implementation of starter packages and training for beneficiaries – as a good practice. Śląskie: postulates for simplification of procedures and digitization.
Problems with obtaining investment areas from SRK	Formal and procedural restrictions on the transfer of post-mining land for economic purposes.	Śląskie, Dolnośląskie: it is not possible to transfer land for investment purposes, only for public purposes.

Area	Description	Regional examples
Low correlation between support and the transition schedule in the mining industry	The support does not always meet the current needs resulting from the pace of mine closures and employment restructuring.	Małopolskie: low interest in support among miners, higher among back office workers and families. Śląskie: lack of transparent plans to reduce employment.
Differences in competition requirements and rules between regions	Differences in the definitions of key terms, co-financing rates, and call deadlines lead to inequalities in access to funds.	Małopolskie: the definition of the mining industry by PKD codes excluded some companies. Śląskie and Western Małopolska: the bordering regions offer different levels of funding for starting non-mining activities and rebranding.
Problems with the interpretation of state aid regulations	Limitations of support for large enterprises, as well as large social cooperatives, extensive legal regimes within one project.	Wielkopolskie: public aid for newly established social cooperatives the limitation is a <i>de minimis</i> limit, which results in a reduction in the number of supported employees with much greater needs and employment opportunities for people leaving the mining sector. Śląskie: difficulties with the notification of support for large companies.

Area	Description	Regional examples
Inability to implement transition projects of a supra-regional nature.	Due to the lack of allocation at the central level, the implementation of supra-regional projects or support from State Treasury companies is limited.	All regions.
Delays in launching the JTF and time pressure on spending	Overload of implementing institutions, limited availability of contractors.	All regions: delays in launching competitions, accumulation of calls, difficulties with the selection of contractors.
<b>Opportunities</b>		
Expanding the scope of support	For road infrastructure, water and sewage infrastructure, revitalization, local transport, preparation of investment areas, support for large enterprises – needs that are defined by regions as key to transition	Dolnośląskie: postulates to support the revitalization of post-mining buildings, local transport. Wielkopolska: road investments, water and sewage networks.
Individual TJTPs for each coal region	Better adjustment of interventions to local needs and challenges, greater flexibility and effectiveness of actions.	Małopolskie: needs a separate TJTP, not to be incorporated into the Śląskie one. Wielkopolskie: participatory preparation of TJTP.

Area	Description	Regional examples
Adjustment of the level of co-financing to sub-regions (NUTS level 3)	Increasing the availability of support for the most needy areas.	Dolnośląskie and Wielkopolskie: Wałbrzych and Konin sub-regions as examples of the need to change the level of co-financing in the EU financial perspective after 2027. The issue may also concern parts of the regions of the Śląskie Voivodeship.
Support for strategic projects and investors	Focusing on projects with high development potential, attracting investors, developing new sectors of the economy.	Śląskie: projects of the University of Silesia, Technopark Gliwice. Wielkopolskie: support for new investors and industrial clusters.
Simplification of procedures and digitization of processes	Increasing the availability of the Fund, accelerating the implementation of projects, reducing bureaucracy.	Wielkopolskie: implementation of electronic systems, document validation. Śląskie: postulates for digitization and simplification of settlements.
Strengthening coordination at central level	The possibility of implementing a hybrid model (national + regional component), appointing a plenipotentiary for transition, better inter-ministerial cooperation.	Country: proposal to appoint a government plenipotentiary for transition.

Area	Description	Regional examples
Development of a platform for the exchange of knowledge and good practices	Systematic exchange of experiences between regions, common interpretations of regulations, training, knowledge base.	Wielkopolskie, Śląskie: postulates for the creation of a nationwide platform for the exchange of knowledge. Małopolska: the need for training and consultations for beneficiaries.
<b>Threats</b>		
Risk of non-use of NGEU funds	Time pressure to spend funds until the end of 2026, delays in the launch of the JTF, accumulation of competitions in a short period.	All regions: concerns about the timely settlement of NGEU funds; risk of non-utilization.
Lack of transparent plans to reduce employment in coal companies	It limits the effectiveness of retraining activities, low interest in support among miners.	Śląskie, Małopolskie: lack of clear schedules for redundancies, low motivation to retrain.
Mental and social barrier	Resistance to change, the need for further information and promotional activities, building trust and social acceptance.	Śląskie: the need to 'tame' the transition, educational and promotional activities.

Area	Description	Regional examples
No continuation of the dedicated instrument for coal regions after 2027	Redirecting support priorities to eastern regions, while at the same time lacking dedicated support for coal regions, will slow down the energy transition and limit its effects.	All regions

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## **7. Attachments**

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7.2 Appendix 2. Case Studies

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7.5 Appendix 5. List of documents, publications and other source materials used

7.6 Appendix 6. Results of the CAWI and CATI survey

7.7 Appendix 7. Final version of the methodological report

7.8 Appendix 8. Regional financial data on JTF implementation

