



The 2023 National Report



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Poland in figures



Population at the beginning of 2022

37.9 million



Area of Poland in 2022

31,272,030 ha



GDP growth in 2022

5.1%



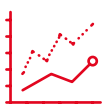
Exports of commodities in 2022

363.3 billion USD



Imports of commodities in 2022

384.3 billion USD



Global SDG Index in 2022

12th out of 163 countries evaluated



Global Innovation Index

38th out of 132 countries evaluated



Human Development Index in 2021

34th out of 191 countries evaluated



5 years in the history of a country of a centuries-old tradition, such as Poland, is a short space of time. Nonetheless, the period between 2018 and 2023, that is between the subsequent Polish reviews of the implementation of the Sustainable Development Goals, is one of the most volatile and crisis stages in recent history. In consequences of the pandemic, the war caused by Russia's brutal aggression, as well as the ensuing energy crisis – now our country struggles with the new and unprecedented challenges. The current world is a global village that has experienced numerous disturbances in recent years. Poland belongs to the group of countries that are looking for sustainable sources of development and prosperity.

While the Covid-19 pandemic has entirely changed the established paths, it is the experience of more than one-year long war in Ukraine that demonstrates us that peace and security are not given to us once and for all. As a non-permanent member of the Security Council, Poland considers supporting the UN efforts for strengthening the rules of international

law as one of its priorities. This is only one way to stop Russian neo-imperialism, and also to restore peace in other sensitive parts of the globe.

A sustainable world is a greater opportunity for lasting peace and prosperity, based on respecting the fundamental goods, including human rights and dignity. The 2030 Agenda is the most ambitious agreement on sustainable development that has ever been adopted by the global leaders. However, we should recall the words of the Polish poet, Krzysztof Kamil Baczyński "Still, be careful: the time transforms into the past too easily". In the midst of implementation of the 2030 Agenda, we have only and as many as 7 years to make the world, which will recover from the crisis, more sustainable compared to the world that fell into it. The power of the 2030 Agenda and its 17 Goals lies in that they clearly demonstrate how different areas of development affect and interact with each other. The 2020s were rightly called the "Decade of action and delivery". Many have been achieved: but there is still a lot before us.

Poland is a country of high ambitions and growing opportunities. We have been promoting innovation, technological progress, social justice and green transition. The model of sustainable development we adopted is being positively verified both by continuous improvement of the socio-economic indicators as well as first of all by the our citizens' feeling that their life simply gets better. Our ambition is to eliminate social and economic inequalities and to support the families and the groups most vulnerable to the negative consequences of global problems. Only in such conditions we can further expand the possibilities of our economy, develop Poland's investment attractiveness and the ability of our companies to expand.

I am convinced that the Polish approach to delivering the Sustainable Development Goals will effectively contribute to the achievement of ambitious vision of global development until 2030. I hope that the range of practices, initiatives and directions of intervention presented in the report will provide a valuable inspiration for the other states on their road to fulfil the Sustainable Development Goals.

In the process of transformation we need the energy and commitment of all. Combination of strengths, knowledge and experience is of key importance for the work to be done. Today, we shape not only the present, but make choices that will have a bearing on the condition of the future generations. This perspective is an additional responsibility!

M. Morawiecki





In the time of unprecedented challenges in the international forum and dynamically changing external environment, we need a strong leadership and clear development goals.

The paradigm of sustainable development continues to be the reference point for Poland in the socio-economic context. Applying similar approach to the 2030 Agenda at the global level creates the opportunities to solve urgent problems of our times. Today's challenges faced by many economies; ensuring the energy and food security, mitigating the scale and effects of inflation or disruptions in the supply and production chains – entail the measures at the national level and at the same time enforce strict international cooperation.

We believe that the consistently implemented strategies as well as the measures and projects taken under these strategies will enable Poland to achieve the Sustainable Development Goals and contribute to better quality of life of the Poles.

The issues of sustainable development have become the determinant defining both our times and the future generations. The crises we have been facing – first caused by the pandemic and then by the Russian aggression in Ukraine – do not make establishing the right paths easier. However, according to the Polish Noble Prize winner, Wisława Szymborska “each beginning is only a follow-up and the book of events is always half-opened”. These words show us that we still have the opportunity to create more sustainable and inclusive society.

Bearing in mind the new challenges and priorities, Poland strives to strengthen and modernise its economy, with a view to the importance of climate actions as well as green and – which should be stressed – just transition. Consideration of the social aspects and *Leaving No One Behind* principle must guide the implementation of the ambitious structural reforms and cannot deteriorate the economic conditions in certain regions or social groups.

Achieving a genuine change is also not possible without the leaders. These are the leaders, who may set the pace for the necessary transition changes. We look for them in a wide range of stakeholders. The representatives of the youth, business and non-governmental organisations inspire and express their expectations. Increasing awareness of the citizens on the need to intensify the efforts for sustainable future and determination to act is, besides the measures taken by the government, an important factor to achieve the planned goals.

Today, more than ever before, we realise that building the sustainable economic model is possible only in the conditions of global peace and security. For this day, this is our ultimate target.



1. Executive summary

Poland's first Voluntary National Review (VNR) took place in 2018. The second review in 2023 presents an opportunity to provide a summary of measures at the half-time of implementation of the 2030 Agenda and 17 Sustainable Development Goals (SDGs).

The report presents opportunities and challenges in implementation of SDGs in Poland and the national approach to the delivery of international commitments in the areas of importance for a fully-fledged implementation of the 2030 Agenda. **Our experience, findings, achievements and good practices represent a capital we can use to build a sustainable economic model, particularly in context of challenges related to the recovery after the Covid-19 pandemic and Russian aggression in Ukraine.**

The report points out the national priorities in the implementation of SDGs in all three dimensions of sustainable development, which are consistent with the Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030). In addition, **for the purposes of review and with reference to the new challenges, we have identified new priorities, which in our opinion will affect the implementation of SDGs in the coming years.**

We present the Polish approach to the implementation of the 2030 Agenda by demonstrating the institutional and coordination mechanisms. We point out at the essence of political involvement and the long-term nature of measures (in the perspective up to 2030). We emphasize the role of integration of policies and their coordination as well as of ensuring policy coherence for sustainable development i.e. in what manner the individual sustainable development goals are taken into account in the sectoral strategies.

We paid attention to the regional dimension of implementing the sustainable development in Poland. We discussed the supra – and interregional cooperation to foster implementation of measures

as well in the regions (voivodeships). The report presents the challenges in the voivodeships and the solutions suggested by them, which may support the effective implementation of the SDGs.

Similarly as in 2018, the report was prepared using the participatory approach. However, for the first time in the report, we gave voice to our stakeholders, enabling them to present the perspectives of the youth, social non-governmental organisations and business in context of challenges and opportunities on the road towards implementation of the 2030 Agenda in Poland and to share good practices for the achievement of specific goals. By taking a wide perspective in the implementation of measures for each SDG into account, we were able to obtain a reliable evaluation of effectiveness of the efforts taken and measuring the distance to the fulfilment of our commitments.

The report contains the chapters prepared by various groups of stakeholders (business, youth, non-governmental organisations). The descriptions of individual measures and examples of good practices were drawn-up in cooperation with the external partners. The draft report was subject to widespread social consultations following the *Leaving No One Behind* principle.

Diagnosis of progress in the implementation of 17 SDGs in Poland in the period of 2018-2023 forms the main part of the report. Each chapter dedicated to the particular SDGs contains a brief diagnosis of the conditions affecting its implementation, presents the priorities of the Polish public policy in a given area, key measures at the governmental level aimed at implementation of a set goal and specifies the strategic documents of importance for implementation of certain goal-oriented policies. The chapters dedicated to the goals conclude with the challenges, which in our opinion will affect the pace of goal implementation and the conclusions, in what way we intend to deliver each goal up to 2030.

The international dimension of Poland's efforts for the achievement of SDGs plays a significant role in the global delivery of the 2030 Agenda provisions.

Poland, as an active actor in the international forum, participates in many programmes, projects, initiatives or working groups at the international level, and additionally is a member of the international organisations, which enable strengthening the economic relations and sharing good practices aimed at effective implementation of measures. It should be noted that Poland has been involving in aid activities for many developing countries, supporting their efforts towards the achievement of the 2030 Agenda and 17 SDGs.

Within the second VNR, we took into account and analysed the aspect of interconnections between the individual SDGs to a greater extent.

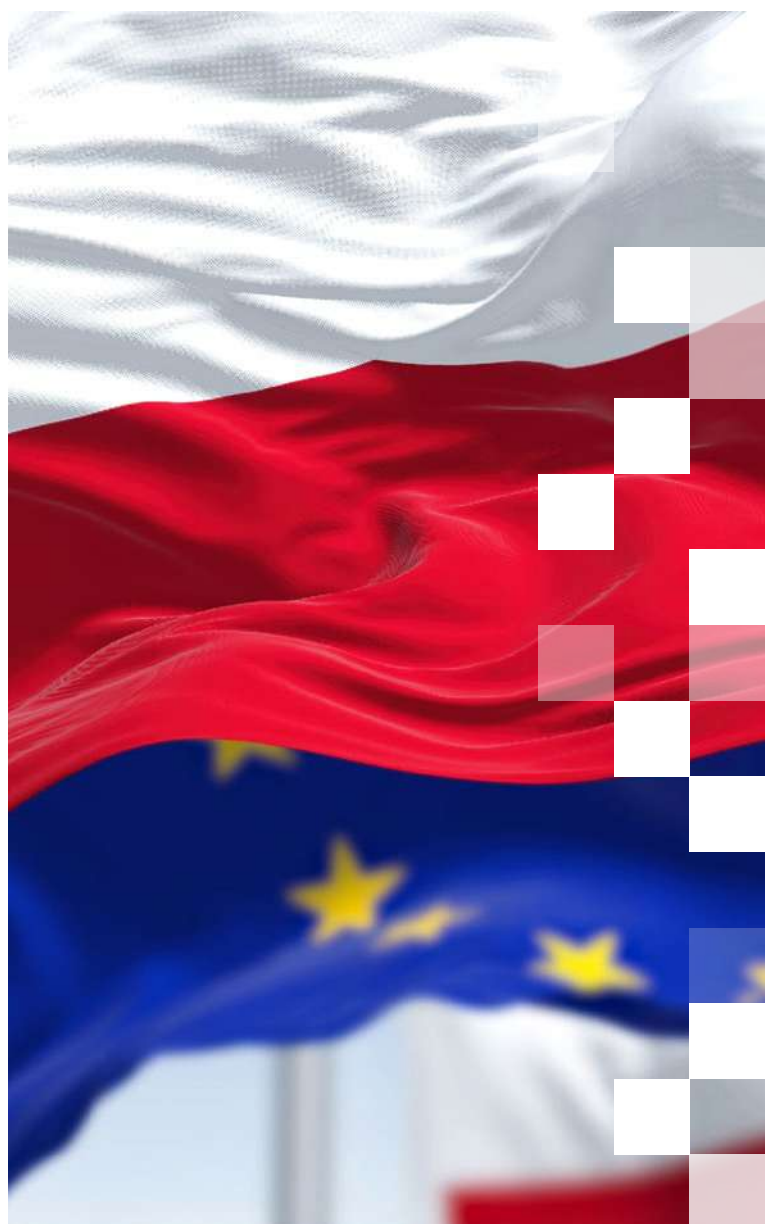
These translate into specific (equivalent or opposite) challenges for the public policies and are of importance in context of efforts made to ensure policy coherence for sustainable development. An in-depth analysis of both the positive and negative impact as well as identification of the externalities of these correlations is the key to correctly define the necessary directions of interventions and measures under the associated public policies. Thus, this is one of the determinants of the effective efforts for the achievement of sustainable development in Poland.

In its measures for the SDGs, Poland pays special attention to the financing-related issues. For this reason, one of the chapters presents the key initiatives and measures in the area of sustainable financing implemented both at the public and private sector level, including on the financial and insurance markets. We also emphasized the priorities related to the Polish development cooperation i.e. funding of measures for climate protection and ensuring gender equality.

The report presents a perfect opportunity to summarise our experience in building the partnership, dialogue and cooperation between the administration and stakeholders in the area of creating the relevant conditions for promoting the concept of sustainable development in Poland. Since 2017 we have been developing the Partnership for the Implementation of the SDGs initiative, which to this date gathers more than 150 entities from the business sector, NGOs, youth or scientific environment, working actively to make the vision presented in the 2030 Agenda come true.

The report points out at the areas of intervention of importance for further success of the implementation of the 2030 Agenda project and formulates the plans for the future for the social, economic and environmental dimensions, which in our opinion act as the accelerators for sustainable development of Poland.

The report is supplemented with the Statistical Annex containing a graphic presentation of Poland's progress in the implementation of the SDGs. It presents the selected indicators (two for each SDG) contained in the set monitoring the national sustainable development priorities (consisting of more than 140 measures).



2. Introduction

Under the second Voluntary National Review (VNR)¹, Poland presents the report which monitors the achievement of the Sustainable Development Goals laid down in the 2030 Agenda. Poland strives to deliver the 2030 Agenda and the Sustainable Development Goals and support for the Decade of Action and for Our Common Agenda initiated by the UN Secretary-General Antonio Guterres in September 2021.

Joining the second VNR is a great opportunity to make summaries in the midst of the measures for more sustainable future. From the very beginning, Poland has perceived the 2030 Agenda and the SDGs as a global and universal action plan and an opportunity for introducing the changes in the country, our region and in the world and for the effective cooperation, creating synergies, strengthening sustainable development and *Leaving No One Behind*. This key principle of the 2030 Agenda guides the planning of all public policies in Poland, which aim at protection of the most vulnerable social groups being in a particularly difficult situation in effect of Covid-19 pandemic and the Russian aggression in Ukraine.

In the eighth year of implementation of the 2030 Agenda we may speak of many achievements. Since the previous VNR in 2018, despite unfavourable external conditions, Poland has introduced many solutions promoting sustainable development in its three dimensions: economic, social and environmental.

There are many SDGs, in respect of which both we and the entire international community are still far from being fully successful. We are aware that the 2030 Agenda ambition is not small changes but a genuine transformation of our development paths and ways of thinking – at all levels – from the state as a whole to a single citizen. Considering the circumstances, these changes must be made in various ways.

Response to the social and economic disruptions

The events of the last three years – Covid-19 pandemic and war in Ukraine – demonstrated the importance of rapid responding and adaptation to the changing realities. They highlighted the need for changes in the socio-economic process management in a long-term perspective and for increasing the resistance to the potential disruptions in future. This difficult period of accumulated threats and challenges has become a test for the national and global policies with a view to the need of ensuring a continuous and sustainable economic recovery.

The outbreak of pandemic and the measures taken to reduce the coronavirus spreading have translated into the disruptions in real economies on an unprecedented scale in recent decades. Taking into account the dramatic decreases of GDP in many economies in the world, the pandemic reduction of business activity in Poland may be considered minor. This was the effect of both solid foundations built before the crisis, including among others macro-economic balance and good condition of public finance, followed by a significant state aid and spine of the Polish entrepreneurs during the pandemic. Public support amounted to approx. PLN 240 billion. Public aid was allocated to nearly 2.9 million of beneficiaries during the pandemic triggered crisis. There were 9.8 million of aid cases (the same enterprise could receive aid several times).

The pandemic has caused losses to the economy and created the economic challenges. At the same time, it has triggered changes on the way towards sustainable development. Many aspects of everyday life have been transferred into the digital world (work, education, shopping and healthcare), which required rapid adaptation of digital tools and the increased use of technologies both by the entrepreneurs and households. The Polish administration has also increased the use of digital tools in public domain. This covered in particular the issues of digital accessibility for persons with disabilities, strengthening the capacity of the employees and management to introduce innovation in the public administration

¹ The first report entitled "Implementation of the Sustainable Development Goals in Poland. The 2018 National Report" was adopted by the Council of Ministers on 5 June 2018. The report is available on: <https://www.gov.pl/web/rozwoj-technologie/monitoring-realizacji-agendy-2030>

units with a view to simple communication, increased use of innovative technologies, organisation processes and methods to achieve complementarity between the institutions, improved cooperation and coordination, followed by promoting and propagation of innovative practices throughout the public sector as a whole, including also these referring to the principles and aspects of sustainable development.

The recovery of the Polish economy in 2021, which followed the challenging year 2020, was highly dynamic. Poland has become the leader of post-pandemic reconstruction in the European Union (EU) in the economic dimension. Strong recovery of the Polish economy was hampered by the Russian aggression in Ukraine. Beside the dramatic humanitarian crisis, the war triggered the economic consequences suffered around the world. Russian robbery of the Ukrainian crops, agricultural machinery and blockade of the Black Sea ports have posed a great threat to the global food security and caused a steep surge of the global food prices. The war has also exaggerated the problems induced by Covid-19 pandemic, among others caused further disruptions in the supply chains. In effect, Poland, so as many states in Central and Eastern Europe, had to face severe disruptions in the supply chains, increase in the raw material prices, economic slowdown at the trading partners, depreciation of currency and inflation, while in the social dimension – a vast inflow of refugees from Ukraine.

The Russian aggression in Ukraine affected the increase in fuel prices and made evident a significant dependence of many EU countries from the Russian gas and oil. Limitation of gas supplies to Europe by Russia demonstrated the need to achieve the energy sovereignty both at the national and EU level. Poland has prepared to gain independence from supplies of the Russian energy resources for many years. This put us in a relatively better position compared to some EU Member States, since we have projected the need for cutting-off from the Russian resources much earlier. [More information on the activities taken by Poland to gain independence from the Russian resources is provided in Chapter 8 in the description of SDG 7.](#)

The two factors triggered by war, which translate into the activity of consumers and entrepreneurs to the greatest extent, are the dynamic acceleration of price increase and very high uncertainty.

The government introduced a number of solutions shielding against the negative effects of inflation. The Government Solidarity Shield protecting against rapid surges of energy prices was introduced with a view to the energy market. Owing to the Solidarity Shield, approx. 8 million of households will experience no rise in the energy prices. The solution guaranteed a fixed price for an annual consumption at the following levels: 2000 kWh for households, 2600 kWh for persons with disabilities and 3000 kWh for large families (holding the Large Family Card) and agricultural farms. By 31 December 2023, the governmental support will be also available to the public utility entities, local governments and micro, small and medium enterprises. The price rises may be limited by even 70%. As many as 97% of all micro-enterprises (more than 2 million of entities) and several tens of thousand of small and medium enterprises benefited from this tariff. The Solidarity Shield introduced also the obligation to decrease the energy consumption by at least 10% in the governmental and local governmental administration facilities. In addition, VAT and excise for certain goods was lowered in 2022, while in 2023 a zero-value VAT for basic food products was maintained. The coal allowances and allowances for the other heat sources were also paid to ensure that the citizens experience the effects of inflation to the lowest possible extent and to prevent deterioration of their living conditions.

The economic perspectives are difficult to assess in the present, high-uncertainty circumstances. The crisis triggered both by Covid-19 pandemic and the effects of the Russian aggression in Ukraine have led to a serious reflection on the importance of health, security and peace for sustainable development.

Challenges and ambitions

In the economic area we have been seeking the solutions of ad-hoc problems, with a view to build a just, resilient to disruptions and sustainable economic model. The priority of economic policy in Poland is a continuous pursuit of growth in the area of productivity, income and quality of life of the citizens. For years, the strength of the Polish economy has been proven by its employees, of high level of education attainment, practical skills and high qualifications.

The condition for materialisation of the economic ambitions of Poland is the increase in the level of innovation of the Polish economy, also with regard

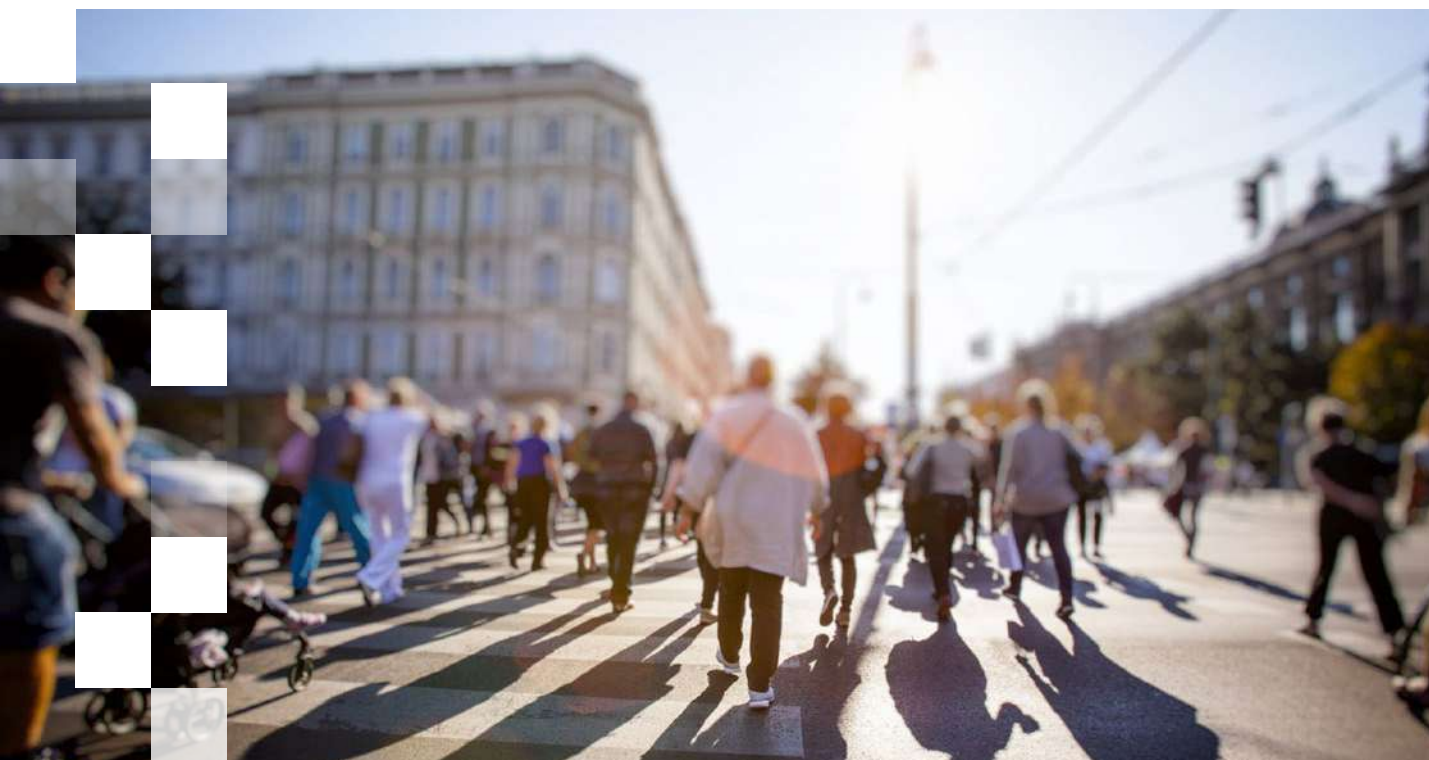
to our climate commitments. Development of all technologies, enabling transition towards low-carbon circular economy – and therefore transformation of the production and consumption chains and re-designing of the industrial systems will be of key importance in the coming years. We need the solutions for the economy which focuses on development of technologies and combines the corporate social responsibility with the increasing labour productivity.

With a view to the uncertainty on the future prospects of economic growth, the need for implementation of automation and robotisation and development of relevant technical infrastructure is even stronger. Such solutions could enable, at least with a view to certain entities, maintaining the production processes necessary for the functioning of the economy and society.

The Covid-19 pandemic has become a source of deep social and organisational changes, in particular with a view to designing the solutions focused on the future of labour. In effect of progressing digitisation and automation, the work organisation and role of the employees will transform. Their increasing role will be to design the production process – besides its coordination or making key decisions – and to define its procedures and designate the performance of duties to the machines. In the pandemic period

we have recognised the cooperation between humans and technology. Thanks to the solutions combining human work and the new technologies, we could benefit from telemedicine, remote education or e-shopping. Extended use of technologies in work in the future and teaching the employees how to use it, but without replacing humans with the technology, may be helpful in eliminating inequalities and promoting the inclusion of all groups into the labour market and the economy. State-of-the-art technologies and teleworking create the new working environment. In effect of dominating the economies by digital technologies, we have been observing a growing interest of the companies in improving and updating the qualifications of their employees in this area (long-life learning).

The conditions of the last three years have put sustainable development to a serious test. Long-term processes and sudden disruptions act as increasingly strong incentives for implementation of the policies – at the EU, national and business entity levels – focused on sustainable development. The energy transition must be just and tailored to the capacity of individual states. One of the pillars of the Polish energy sector should be nuclear energy, which is a safe, low-carbon and stable energy source, which is demonstrated in the *Polish Nuclear Power Programme* – a strategic



government document acting as a “roadmap” for the construction of the first Polish nuclear power plant².

Our ambition is a continuous pursuit of the Polish economy competitiveness growth, of high quality of human capital, well-skilled and well-paid labour force, high-quality products and services generating high added value, with consideration to the environment. By the investments in research and development, we will support development of innovation, automatics, robotics and digitisation. At the same time, we will duly address the challenges in the social area, including with regard to migration (with view to the labour market, integration and poor demography), education (organisation of modern education), higher education (e.g. quality of scientific research, linkages with business) and accessibility. Supporting the responsible and sustainable development, despite a changing external environment, continues to be a priority of the Polish government.

The achievement of sustainable development requires strengthening of partnership between the state administration and possibly the greatest number of stakeholders, in particular from the scientific environment and of the socio-economic partners. Comprehensiveness of the SDGs requires the involvement of the private sector and of a wide range of stakeholders from various communities to deliver the goals. This is why Poland initiated the **Partnership for the Implementation of the Sustainable Development Goals**. To this date, the Partnership was joined by more than 150 stakeholders, who declared more than 170 commitments in total, while the interest in this initiative continues to be strong. The stakeholders are increasingly involved in the implementation of the 2030 Agenda and its 17 SDGs in Poland.

A full-fledged implementation of the 2030 Agenda and 17 SDGs requires transformation of the existing model of public administration and civil service, which will be able to respond to various challenges, mobilise the entities and use the resources at all levels in a flexible manner. Among others for this reason the Ministry of Economic Development and Technology proposed the implementation of the “Programme for developing the capacity of public administration to support the implementation

of actions for the SDGs and sustainable development”. This project was implemented from September 2020 by the Organization for Economic Cooperation and Development (OECD) and the Ministry with the support of the European Commission under the Structural Reform Support Programme.

International commitments as a priority

Poland attaches great importance to fulfilling the international commitments resulting from the membership of Poland to the UN, including these associated also with the implementation of the 2030 Agenda. Poland is the member of the United Nations Economic Commission for Europe (UNECE), which supports the states in the region in the implementation of the SDGs. The key areas of activity of Poland under the UNECE include the sustainable transport, sustainable energy, forests and woodworking industry as well as statistics. Poland has been actively participating in the UNECE initiatives, including in the Regional Forum on Sustainable Development. This Forum is a platform for sharing experiences in the area of implementation of the SDGs in the region.

Society

One of the priority areas of activity of Poland under the United Nations (UN) system is the involvement in the protection of rights of persons from the most vulnerable groups, including in particular children and persons with disabilities. Implementation of this priority, addressing the SDG 10, should include the activity of Poland in the United Nations Human Rights Council (in the area of implementation of law and good practices to improve the situation of persons with disabilities with a view to Covid-19 pandemic), raising awareness on autism, preventing child, early and forced marriages, tackling discrimination and further inclusion of persons with the Down syndrome into social life and enforcement of rights of persons with disabilities in context of climate change).

Climate

Poland emphasizes its commitment to the area of impact of climate change on the enforcement of human rights, by taking the measures under SDG 13 and associated SDGs (e.g. 3, 7, 11, 14 and 15). Protection and promotion of human rights as the

² The document was adopted by the Council of Ministers on 28 January 2014, while its updated version – on 2 October 2020.

key component of achieving sustainable development in the social, economic and environmental dimension constitutes one of the priorities of the Polish foreign policy in the area of human rights. In this context, Poland has been actively participating in the negotiations of the United Nations Human Rights Council resolution, which established the new special procedure of the Council – Mandate of the Special Rapporteur on the promotion and protection of human rights in the context of climate change.

Poland remains actively committed to the initiatives and takes ambitious actions in the area of climate in the UN aimed at achievement of the SDG 13. Poland organised and chaired the *Conference of the Parties of the United Nations Framework Convention on Climate Change* three times. The outcome of discussions during the 2018 Summit was the adoption of the Katowice Rulebook. This document lays down the procedures and mechanisms necessary to implement the 2015 Paris Agreement. Poland cooperates also with the Green Climate Fund, Adaptation Fund, World Bank Group and the European Bank for Reconstruction and Development in the area of the Polish climate aid spending.

Promoting democracy and human rights

Promoting democracy is one of the priorities of the Polish foreign policy and addresses the SDG 16. Special treatment of the democratisation agenda is important with a view to the history of our country, which has undergone a thorough political, economic and social transformation and successfully built the stable democratic system, open to share its experiences with the other societies. Moreover, the present context of the war in Ukraine and depicting the Russian aggression as directed also against the democracy and values supported by the Western states will undoubtedly add an additional importance to the actions taken in the field of promoting democracy.

Poland has supported the debates in the international forums (UN, EU, Council of Europe, Organisation for Security and Cooperation in Europe (OSCE)) dedicated to the condition of democracy and involved itself in supporting the civil society, human right defenders and democratic opposition. The activity of Poland focused in particular on the democratisation processes in the nearest, eastern neighbourhood i.e. Belarus and Russia.

A tangible example of our commitment to promoting democracy is the activity under the Community of Democracies (seat of which is hosted in Warsaw) and organisation by the Ministry of Foreign Affairs of the Warsaw Dialogue for Democracy – a cyclical conference aimed at sharing best practices and experience in the field of democratisation agenda. Poland has been also regularly involved in supporting the democratisation activities by means of the regional and international initiatives, among others within the cooperation with the United Nations Democracy Fund (UNDEF) and the European Endowment for Democracy (EED).

Poland is the active participant of the international forums established to ensure respect for human rights in digital environment. Poland is a member of the Freedom Online Coalition (FOC) – a partnership of more than thirty governments strengthening cooperation for promoting human rights and fundamental freedoms online. In 2022, we joined the Danish initiative Tech for Democracy, which aims to mobilise and inspire to take the actions for promoting and protecting democracy and human rights in the online formula.

In the UN Human Rights Council (UN HRC), Poland actively participates in presenting numerous resolutions and initiatives addressing the implementation of SDG 16, including as a member of the UN Human Rights Council in 2020–2022. Poland executes the UN Guiding Principles on Business and Human Rights by implementing the “National Action Plan for the implementation of the UN Guiding Principles on Business and Human Rights”. Two editions of the National Plan were adopted (for 2017-2020 and 2021-2024) and are available on the [official website of the Ministry of Foreign Affairs](#).

Peace and security

Implementation of the 2030 Agenda and therefore acting for sustainable development is the key factor to maintain peace. Poland is fully aware of the linkages between the economic, social, political and environmental factors and the conflicts. Poland emphasizes the importance of the investments in sustainable development, thus acting for more effective counteracting and eliminating the root and structural causes of conflicts. Strengthening of international law as a component of SDG 16 implementation was the utmost priority of the Polish membership in the UN Security Council (UN SC) in 2018-2019.

Women, youth, peace and security

Poland's priorities include also the implementation and promotion of the United Nations Security Council's agenda – Women, Peace and Security (WPS) and Youth, Peace, Security (YPS), subject area and scope of activity of which address among others target 16.7 – *ensure responsive, inclusive, participatory and representative decision-making at all levels*. Poland, as the involved participant in the United Nations Security Council and UN General Assembly and within the additional events, actively promotes the need for inclusion of women and youth and for their participation on equal rights in the decision-making processes on peace and security.

In 2018, Poland adopted its first *National Action Plan on Women, Peace and Security for 2019-2023*. The measures associated with the implementation of this Agenda address both SDG 16 and SDG 5. The Plan aims at among others increasing the involvement of women, including in particular the representatives of uniformed services, in the actions taken to prevent the crises and their participation in peace processes, inclusion of the 2030 Agenda's priorities in the measures implemented under the Polish humanitarian

and development aid and supporting the measures aimed at the protection of victims of violence triggered by the military conflicts, in particular sexual violence, and taking the actions for the prosecution of its perpetrators, both at the national and international level.

Poland takes active measures for the implementation of the WPS Agenda in the international forums (UN, OSCE, NATO and EU) within the initiatives aimed at preventing conflicts and building peace, among others in the area of preventing sexual violence in the military conflicts, protection of women and children in the military conflicts and tackling human trafficking.

Poland is also strongly supportive for the UN activities related to the UN Agenda – Youth, Peace, Security (YPS). In the multilateral forums, Poland highlights the positive role that may be played by young people in negotiating and implementing the peace agreements and preventing conflicts as well as emphasizes the importance of taking the voice of the youth into account and enable its equal and full participation in the peace-building and decision-making processes at all levels. In 2022 Poland joined the group of friends of the Youth, Peace, Security Agenda.



Education

Poland commits itself to the activities, which enable access to the education in the areas and countries in conflict, thus addressing the measures under SDG 4. The measures taken by Poland are implemented by promoting the Security Council Agenda on Children and Armed Conflict (CAAC), which, among others, paid great attention to the unacceptability of armed attacks on schools and hospitals as well as by promoting the provisions on the Safe Schools Declaration, aimed at supporting the protection of students, teachers, schools and universities at the time of an armed conflict, emphasizing the importance of continuation of education during an armed conflict and implementation of guidelines on the protection of schools and universities against using such facilities for military purposes during an armed conflict. Poland supports the implementation of the CAAC Agenda in political and financial terms – by direct payments to the CAAC Bureau and for the projects implemented by the Bureau as well as in technical terms – by a secondment of an employee in 2020-2021 under the Junior Professional Programme (JPO). Poland actively participates in the UN forum in the promotion of achievements of female scientists and innovators and in the increase of participation and role of women and girls in science, thus achieving the SDG 4 and SDG 5, among others by co-organisation of the celebrations on the occasion of the International Day of Women and Girls in Science.

Culture, cultural heritage, health

Implementation of a number of the SDGs is also fostered by the Poland's involvement in the specialized organisations and agencies of the UN system, including among others, the United Nations Educational, Scientific and Cultural Organization (UNESCO), International Labour Organisation (ILO) or the World Health Organisation (WHO).

Within UNESCO, Poland has been involved in working-out the Recommendation on the Ethics of Artificial Intelligence. The recommendation adopted in 2021 is the first document, which governs the ethical aspects of development and application of artificial intelligence at a global level. Poland was also a significant contributor to the Recommendation on Open Science, which is designed as a tool for reducing inequalities in access to knowledge and scientific development opportunities (SDG 16, SDG 9 and SDG 4).

Implementation of the programmes and conventions on the protection of cultural heritage and development of the cultural industries (SDG 16, SDG 9) is also of a great importance for the achievement of the 2030 Agenda. Poland, as the member of the UNESCO's Intergovernmental Committee for the Safeguarding of the intangible Cultural Heritage in 2018-2022 co-decided on the forms of aid granted to the states from around the world in the field of protection of their intangible heritage, including primarily on the entries of candidates onto the Representative List of the Intangible Cultural Heritage.

Cities and housing estates

In 2022, Poland co-organised the World Urban Forum WUF11 and the accompanying events (26-30 June 2022). This event was hosted in Central and Eastern Europe for the first time. The theme of the Polish session of WUF was: "Transforming our Cities for a Better Urban Future". Organisation of WUF11 in Poland, Katowice, provided a great opportunity to discuss the future of the cities among the representatives from the entire world and confirmation of importance of SDG 11 for Poland. The Polish heritage of WUF is the Action Plan for Cities (APC), aimed at inspiring the cities to implement the Sustainable Development Goals at the local level. APC is a catalogue of good practices, directing the cities towards green, just and productive transition. The crowning of the WUF works was establishing the Katowice Declaration, laying down the key directions of development, common for all signatory states.

Justice and combating crime

Poland pursues to achieve the SDG 16 and SDG 10 by implementing the United Nations Convention against Transnational Organized Crime – UNTOC and the United Nations Convention against Corruption – UNCAC (currently also as the member of the UNCAC Office), of key importance, including in particular in the efforts for strengthening the rule of law and of the national justice authorities and by involving in the works of the UN Commission on Crime Prevention and Criminal Justice – CCPCJ.

Financial support

Poland participates in financing of the development activities.

Poland and the Polish entities are also the beneficiaries of loans granted by the international financial institutions

(European Bank for Reconstruction and Development, European Investment Bank, World Bank Group, Council of Europe Development Bank). This financing contributes to development of the Polish economy – supporting the development of the Polish private and public entities and their investments as well as addresses the implementation of the Sustainable Development Goals, among others in the area of advanced technologies, renewable energy sources, tackling climate change or infrastructure. The Polish entities participated in the international tenders announced by these institutions and in the implementation of the projects financed by the development banks in various countries.

Detailed description of financial support is provided in the chapter *Financing of measures for the goals*.

Verification of ambitions from the first review

In the first VNR report in 2018 we assumed that in order to increase the effectiveness of achieving the SDGs in the coming years, the following will be of particular importance for Poland: selective intervention, education for sustainable development, effective monitoring, policy coherence for sustainable development and well-functioning organisational structure. Numerous measures implemented in various areas contributed to relevant progress.

Following the adopted principle of **selective intervention**, the measures were taken in the areas, in which increased outlays bring measurable effects, including among others: increasing energy efficiency, increasing gross expenditure on R&D, supporting research on agriculture and increase in organic farming.

Poland has carried out numerous measures in the areas of **education for sustainable development**. These measures aimed at implementation of the educational and informational projects raising awareness on the principles of sustainable development and their importance as well as on the 2030 Agenda and SDGs in various environments and social groups. The issues of climate protection, air quality and appropriate citizenship form a part of the education for sustainable development present in the Polish schools. The tasks promoting the education for sustainable development have been currently carried out both in the formal and informal education system. The Team for environmental education, including climate

education and promoting the environment-friendly living conditions operates at the Polish Ministry's of Climate. The focus of the Team works is preparing the lesson scenarios for the primary and secondary schools on various aspects of climate change. The Youth Climate Council established at the Minister's of Climate and Environment acts as an advisory and opinion-making body. This is a platform for discussions, sharing the experiences, postulates and ideas between the youth and the decision makers. In 2019, Poland applied for implementation of the project aimed at providing the public administration staff with knowledge and skills to enable effective implementation of the measures for the 2030 Agenda and the Sustainable Development Principles under the Structural Reform Support Programme of the European Commission. The project was implemented by OECD for the Ministry of Economic Development and Technology responsible for coordination of achievement of the SDGs in Poland. The main objective of the project entitled "Capacity Building Programme for Public Administration to support the implementation and carrying out of actions for SDGs and sustainable development" was to strengthen the integrated approach to sustainable development in public policy and effective implementation of the policies of the 2030 Agenda and its 17 SDGs. The training module and website "SDG Knowledge Platform"³ are dedicated not only to public administration and may be used by various institutions involved in the decision-making processes under the development policy, which should enable better reflection of the SDGs in the national and sectoral development strategies, budgeting and monitoring processes. The project will contribute also to increasing the reliability of administration in promoting sustainable development and capacity to build partnerships for implementation of the 2030 Agenda.

Many measures of educational nature have been also taken by the stakeholders e.g. in the form of workshops, open debates with participation of the local government officers and inhabitants or other thematic events.

The effective **monitoring system** plays a pivotal role in assessing the progress and adequacy of the implemented public policies. In Poland, from the very onset of implementation of the 2030 Agenda, this monitoring is the responsibility of Statistics Poland. Using, similarly as certain other countries, the possibility

³ <https://www.gov.pl/web/sdg-portal-wiedzy>



to monitor progress by means of own, national sets of indicators, Statistics Poland prepared the list of measures tailored to the national priorities. This set is adapted, on a flexible basis, to the changing national challenges, while verification of the national priorities performed on the occasion of the second VNR, resulted in its comprehensive revision. The set of indicators for the national priorities along with the global set containing data for Poland is made available on the [SDG Platform](#) developed by Statistics Poland and intended for monitoring of the SDGs in Poland. This platform is a base of statistical knowledge on the 2030 Agenda in Poland, developed on a continuous basis and offering among others the option of graphical visualisation of data and downloading them via the Application Programming Interface (API). Growing awareness and commitment to sustainable development in the country raises the increasing and more diversified information needs among the 2030 Agenda stakeholders, frequently going beyond the standard practice of the official statistics. This is why Statistics Poland takes numerous initiatives promoting the SDGs among the society (for example digital SDG reports intended for a wide public) and aimed at providing data for problem trend analyses (e.g. at small territories), which requires using of innovative techniques and data sources (e.g. geospatial).

Building awareness of the importance of policy coherence for sustainable development among the public administration plays a crucial role. In this context, Poland uses the “OECD Recommendation on Policy Coherence for Sustainable Development” (PCSD) as the reference point. These schemes are accompanied with specific tools and standards of public governance. The strategic programmes and projects implemented in the public administration are subject to (digital) monitoring. Within the wide spectrum of activities taken by the governmental administration to address the SDGs, an important role is played by the coordination bodies (including among others the National 2030 Agenda Stakeholder Forum, Social Dialogue Council, Joint Commission of the Government and Local Government). These bodies contribute to supporting the transition from the conventional establishment of policies towards more integrated approach, which balances the short – and long-term priorities and takes into account the potential outcomes resulting from the efforts to achieve the SDGs. The changes in the process of the regulatory impact assessment on the SDGs have also been initiated.

2.1 Principles of the 2030 Agenda

The strategies, programmes, projects and all other measures taken in Poland to achieve the SDGs, have been carried out on the basis of the principles underlying the 2030 Agenda i.e. universality, interconnectedness and indivisibility, *Leaving No One Behind*, inclusiveness and multi-stakeholder partnerships. These are taken into account as early as at the stage of designing the new public policy solutions.

Universality

The core feature of the SDGs is their universality. All national, external and national policies with external influence should refer to the key three dimensions: economic, environmental and social.

Interconnectedness and indivisibility

Implementation of the SDGs **should be considered holistically** rather than individually, which gives the basis to state that these goals are “indivisible”. The network of connections between the individual goals and resulting tasks is comprehensive. Achievement of one goal is significantly affected by achieving the other one. In Poland, the greatest number of connections was identified in the area of: SDG 2, 3, 6, 7, 8, 9, 10, 11, 12, 13, 14, 16 and 17. For example, one of the main objectives in the “Clean Air” Priority Programme is to reduce the energy consumption in order to mitigate the environmental impact of energy, which affects the achievement of SDG 13, however this Program aims also to contribute to improving the energy security in the country, which reflects the achievement of SDG 7. The actions taken under the Programme affect also the implementation of SDG 3, since improving air quality has a direct impact on decreasing the risk of respiratory diseases. [The description of detailed characteristics of interconnections between the goals is provided in the chapter *Interconnections between the goals and measures: synergies and compromises*.](#)

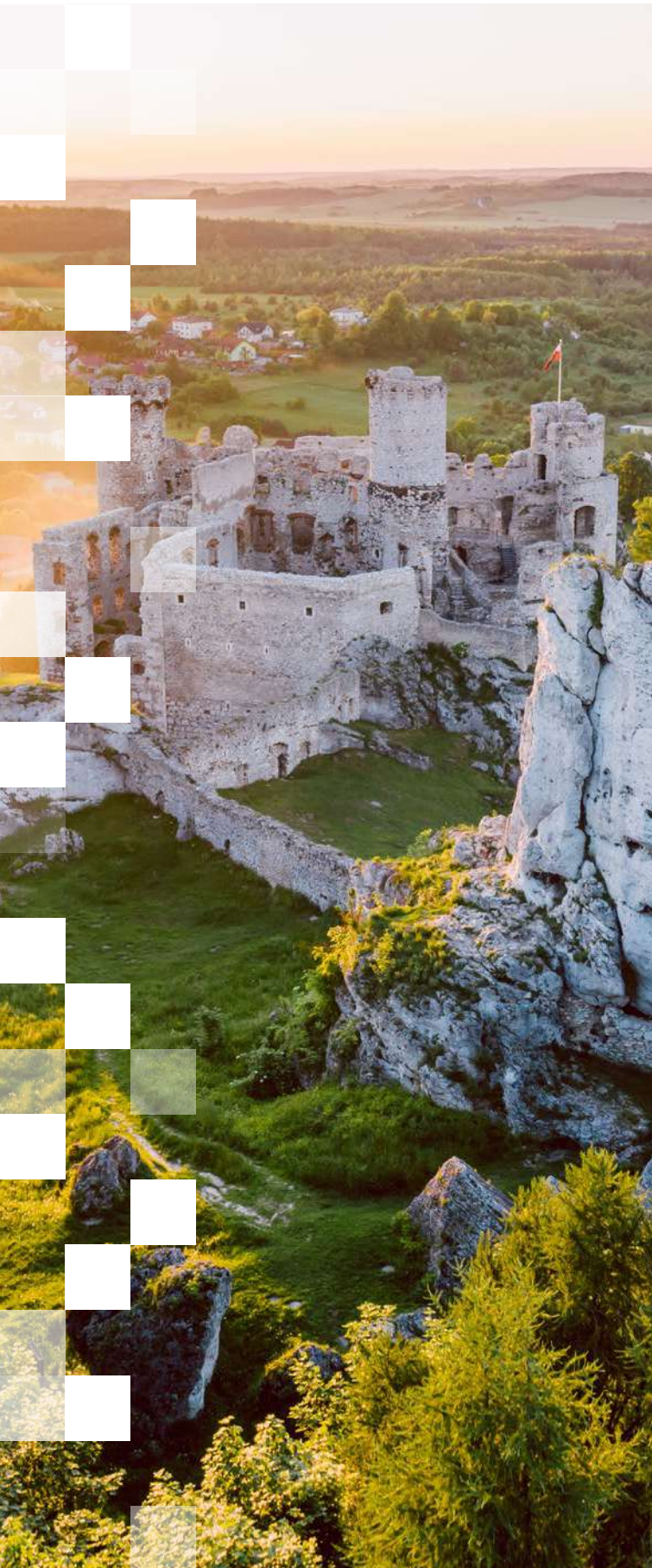
Leaving No One Behind

The 2030 Agenda and the SDGs are drawn up in a way to ensure that their scope covers everyone, including these the most in need. The realisation of measures following the *Leaving No One Behind* principle included all initiatives taken at various governance levels in response to the Covid-19 crisis and the war in Ukraine. In the face of the consequences of conflict in Ukraine, the refugees have most frequently sought a shelter and help in Poland. Support for those in need came from both public and private sector entities. There were various forms of organised support, including: fundraising, collections of essential products, support related to formal issues of stay or finding a temporary accommodation.

The measures in Poland have been focused on re-designing of public services by focusing on providing support to the families and the needs of people in poverty and vulnerable groups for years. The other initiatives supporting the disadvantaged groups in Poland include also: *Multiannual “Senior+” Programme for 2021-2025*, *TODDLER+ Programme* or *“Family 500+” Programme*. Other examples and good practices are described further in the report.

Inclusiveness

According to the 2030 Agenda, the inclusiveness i.e. inclusion and tolerance for all persons and groups – regardless of their gender, race, origin or identity, remains a fundamental issue. Sustainable development is also a diversified environment, based on active partnership focused on the activities in the area of economy, environment and society. The Polish Constitution, Labour Code and other acts ensure compliance with the principle of equal treatment of men and women. These guarantees cover in particular equal right of the representatives of both genders to the education, employment and promotions, equal payroll for work of equal value and to social security.



The inclusion is also contributed by the measures under the Accessibility Plus Programme. This Programme aims at ensuring unrestricted access to the goods, services and participation in social and public life of the persons with special needs. We take the actions to adapt public space, architecture, transport and products to the requirements of all citizens.

Multi-stakeholder partnerships

The 2030 Agenda encourages the establishment of multilateral partnerships to share knowledge and experience, technologies, financial resources and good practices to achieve the SDGs. We believe that the effective and efficient implementation of the adopted assumptions will be possible only by joint efforts of both public and private sector – the diversity of environments is the essence.

The measures implemented in Poland are focused on participation of many stakeholders, which increases social involvement by ensuring their agency and impact on the shape of public policy, which in consequence leads to increasing their inclination to take the actions focused on achievement of common social interests. To implement the principle of partnership, the Ministry of Economic Development and Technology established the initiative entitled Partnership for the Implementation of the Sustainable Development Goals, integrating the representatives of various industries and sectors by means of cooperation and increasing the awareness in this area. Another initiative is the cyclical, nationwide events addressed to wide audience representing various environments – the National 2030 Agenda Stakeholder Forum. The event creates the opportunities to discuss, share experience and expert knowledge and to inspire the other participants to undertake new actions for sustainable development.

3. Methodology of the Report

3.1 Inclusive report preparation process

In September 2022, Poland decided to proceed with the second VNR. In line with its competences, the coordination of the work was entrusted to the Ministry of Economic Development and Technology. As during the preparation of the first review of the implementation of the 2030 Agenda, it was assumed that the process of preparing the VNR should be as participatory and open to stakeholders as possible.

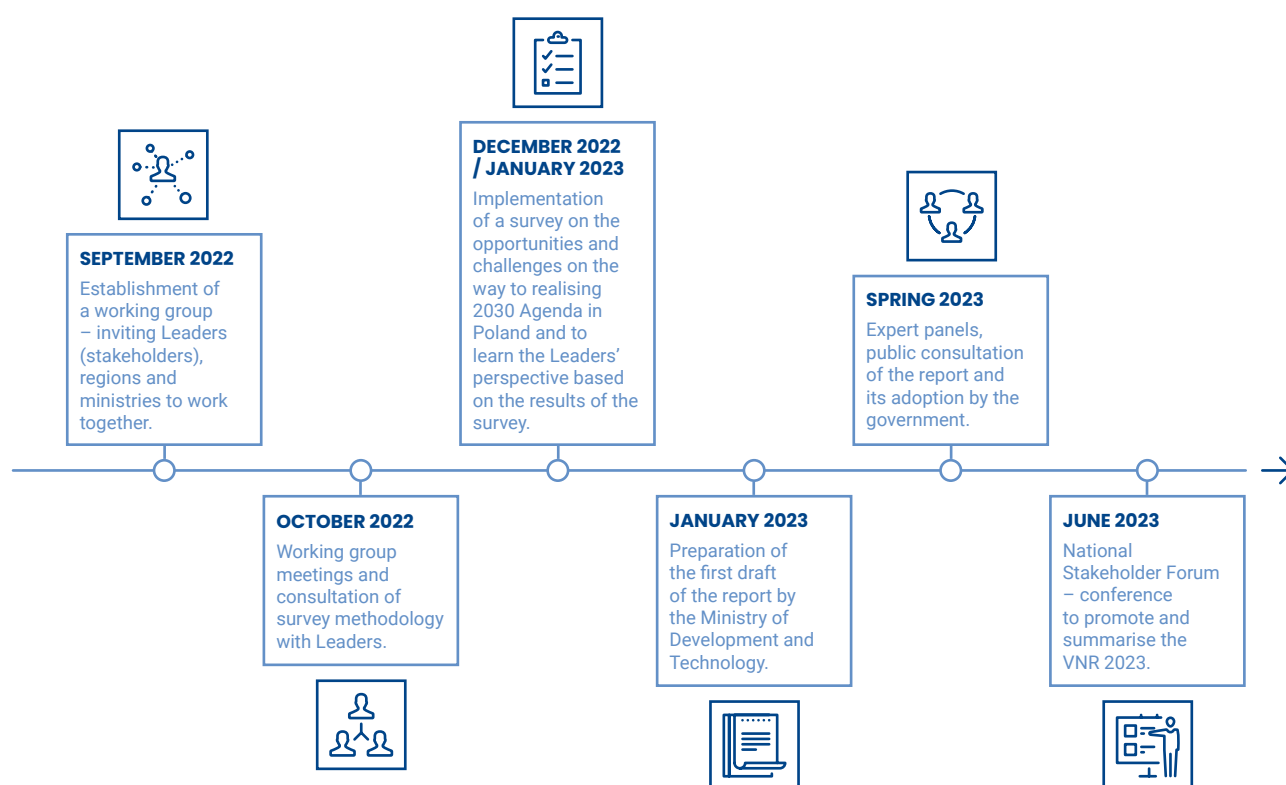
An important assumption in the implementation of the second VNR was to **strengthen the inclusion of representatives of various communities** to ensure their active participation in the process of building appropriate conditions for the effective implementation of the SDGs in Poland. Therefore, care was taken to include **regional** (voivodeship) administrative representatives among the members of the dedicated team. As part of their contribution to the report, voivodeships, like ministries, presented their perspective by describing the challenges and their achievements in relation to the jointly developed set of questions.

Guided by the *Leaving No One Behind* principle, **socio-economic partners, including those from the business sector, NGOs and youth representatives**, were invited to collaborate. The work was organised around an umbrella strategy, ensuring that actors worked together to coordinate activities and/or pool resources needed to participate in the VNR process. The identified Leaders for Coordination of stakeholder inputs provided a perspective on the implementation of the SDGs in Poland, taking into account the specificities of youth organisations, community organisations and the business sector.

Stakeholder involvement is undoubtedly a valuable practice and an added considerable value to this report. Consistent involvement of representatives of different communities and strengthening awareness of the SDGs throughout Polish society allows for understanding of the concept of sustainable development and, consequently, identification with its principles. [You can read more about stakeholder engagement and their individual contributions in the Stakeholder Perspective chapter.](#)

Figure 1.

Roadmap for the preparation of the second VNR
of the implementation of the 2030 Agenda in Poland



Source: Own elaboration of the Ministry of Economic Development and Technology.

3.2 Key changes to the report and conclusions of the methodology adopted

Compared to the preparation of the 2018 VNR, the following changes occurred in the second edition VNR:

- » **a more participatory approach was applied.** Stakeholders were invited to provide their independent perspective on the implementation of the 2030 Agenda, together with an indication of the challenges involved. The report includes chapters prepared by the different stakeholder groups involved in the VNR process;
- » **the voice of youth is included.** Young people are the most dynamic and adaptable group, and a valuable source of innovation and creativity. The role of young people in the progress and well-being of the country is important, which is why in this edition of the report we gave youth a voice, which resonated in the chapter *The youth perspective on the implementation of 2030 Agenda with particular emphasis on environmental issues*;

- » **research findings from international centres were used.** Over the past four years, a number of international studies and comparative reports have been prepared and national statistical and evaluation reports have been made available. National mechanisms have been put in place to monitor and review the implementation of the goals. As a result, the availability of data, assessments, studies and reports has increased, providing a strong statistical foundation for the development of a sound VNR;
- » **new themes were addressed.** New studies and data sources resulted in new chapter content dedicated to, inter alia, financing for the SDGs and an analysis of the links between goals and actions to identify synergies and trade-offs.

With regard to the methodology adopted, the following conclusions were identified:

- » **The interest of the non-governmental sector in the 2030 Agenda in Poland has increased significantly.** This is particularly true for large companies. Most of the largest entities have mapped and analysed their actions in case of the SDGs, and many of them have started to integrate the SDGs into their strategies and daily operations.

- » It is important that knowledge building focuses on practical tools to analyse issues relevant to an organisation. Increasing knowledge improves the ability of different actors to identify how they can improve coordination and coherence in their sustainability efforts.
- » In order to carry out strategic and operational activities that contribute to the implementation of 2030 Agenda at the national and international level within each policy area, **public officials in government and state-owned enterprises need to have a solid competence and knowledge about 2030 Agenda**, which is why we have developed with the OECD an educational programme, made available on the e-learning service of the Chancellery of the Prime Minister, shaping public administration competences on sustainable development. Increased knowledge of the 2030 Agenda in public administration also facilitates increased dialogue between the administration and other private actors.
- » **Maintaining continuity in the implementation of the 2030 Agenda and accelerating action in specific areas, key to further transforming the way we think and operate, is important and requires continuous work.** There is a need to ensure institutional and knowledge continuity regardless of other changes, including the political cycle.



4. The approach to implementing 2030 Agenda in Poland

With Poland's adoption in September 2015 of the resolution "Transforming our world: the 2030 Agenda for Sustainable Development" and its 17 Sustainable Development Goals, we committed ourselves to taking decisive action to fulfil them by 2030.

Following the provisions of the *Act on the Principles of Development Policy*, development policy in Poland is carried out on the basis of development strategies, programmes and programme documents. At the national level, the main strategy fulfilling the above-mentioned objectives is the Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030) (SRD) adopted by the Council of Ministers on 14 February 2017¹, which is a key document in the area of medium – and long-term economic policy implementation. An ambitious governance framework for the coherent implementation of the SDGs is set out in Poland's eight integrated (sectoral) strategies, including the National Strategy for Regional Development 2030.

The 2030 Agenda provides an opportunity to strongly link the strategic directions of development of different areas for building a sustainable future. In doing so, **policy cohesion** is essential. However, this requires **appropriate institutional mechanisms** and **monitoring** of the linkages and effects of sectoral policies more broadly.

The universal, integrated and transformative nature of 2030 Agenda poses fundamental challenges. A priority in the context of these challenges is to

equip public administration staff with the necessary skills to identify key actions taking into account cross-sectoral complementarities, potential trade-offs and the effects of public policies, taking into account their cross-border impact.

The smooth implementation of policies in line with the goals of 2030 Agenda requires a long-term and integrated approach, balancing short-term goals with long-term ones, coordinated actions within sectoral policies as well as between different levels of government in order to benefit from possible synergies. We recognise that raising the knowledge, awareness and skills of existing and new officials is a particularly important element in modernising the development policy management system. Coherence of public sector action and cooperation on key challenges and issues will lead to decisions that serve to increase competitiveness and ensure that everyone, society and its environment, lives in harmony and with a high quality of life.

Translating the commitment to implement the SDGs into concrete actions and results that reflect their multidisciplinary nature has been and continues to be a major challenge for us. At a time of rapid change, increasing complexity and uncertainty associated with the international environment, achieving the SDGs requires us to develop mechanisms to respond more effectively to unexpected events. There is a growing role for effective coordination and alignment of policy directions between sectors and levels of government.

¹ Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030) <https://www.gov.pl/web/fundusze-regiony/informacje-o-strategii-na-rzecz-odpowiedzialnego-rozwoju>

4.1 Institutional mechanisms

In order to integrate the different dimensions of sustainable development in national and international policy-making, we consider the concept of *Policy Coherence for Sustainable Development* (PCSD) to be sound. It gained relevance in the process of building a coherent response to the Covid-19 pandemic and the armed aggression in Ukraine. Improved and sustainable recovery requires not only balancing short-term goals of achieving economic growth with building countries' long-term stability and resilience to future crises. It also involves the need to strengthen cross-sectoral action and mechanisms to manage the inevitable trade-offs between short

and long-term priorities and between economic, social and environmental policy objectives. Sustainable recovery also requires organisational support beyond the administrative structures of governments.

Effective implementation of the interlinked SDGs requires an understanding of the interactions between policy goals and a full grasp of the concept that no sustainable development goal is assigned to only one area of political responsibility. The Polish government is responsible for achieving broad-based progress in the country as a whole, in all dimensions of life.

4.2 Political engagement

The obligation to be guided by the principles of sustainable development is enshrined in Article 5 of the Constitution of the Republic of Poland. The principle of sustainable development is embedded in fundamental constitutional norms, such as the rule of law and civil rights and freedoms, among others. A broad view of sustainable development can furthermore be seen in the actions of the Polish Constitutional Tribunal, which, going beyond strictly environmental issues, emphasises the need to balance social, economic and environmental considerations. This means that actions taken by the government should be justified in terms of their sustainability both at the policy level and within the decision-making process.

The Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030) (SRD) sets out a vision for Poland's socio-economic development, with its main objective being to „create appropriate conditions for the growth of income of the Polish population while increasing cohesion in the social, economic, environmental and territorial dimensions“. The SRD takes into account the basic

principle of 2030 Agenda, *Leaving No One Behind*, emphasising multidimensional social solidarity between different groups and communities: present and future generations; regions, cities and rural areas; employers and employees.

The SDR includes more than 700 actions aimed at increasing well-being and cohesion in Poland, with more than 70 indicators to track progress in their implementation. The strategy is the starting point for modifying the development management system in Poland. It sets out the basic conditions, objectives and directions for improvement of the existing strategic documents (e.g. strategies, policies, programmes) relating to individual sectors, fields, regions, etc.

An important document that defines and operationalises Poland's commitment to sustainable development is the *Act on the Principles of Development Policy*. It defines development policy as: “a set of interrelated actions undertaken and implemented to ensure sustainable and balanced development of the country, social-economic, regional and spatial cohesion, increasing

the competitiveness of the economy and creating new jobs on the national, regional or local scale". It provides a structured legal framework and can be treated as a "constitution" or legal act setting out the directions of social and economic development policies in Poland. It defines the sources, objectives, principles and classification of development policies, providing a legal basis for coordinating different instruments and sources of funding and ensuring consistency between them in planning development activities. These are key elements supporting the implementation of the SDGs.

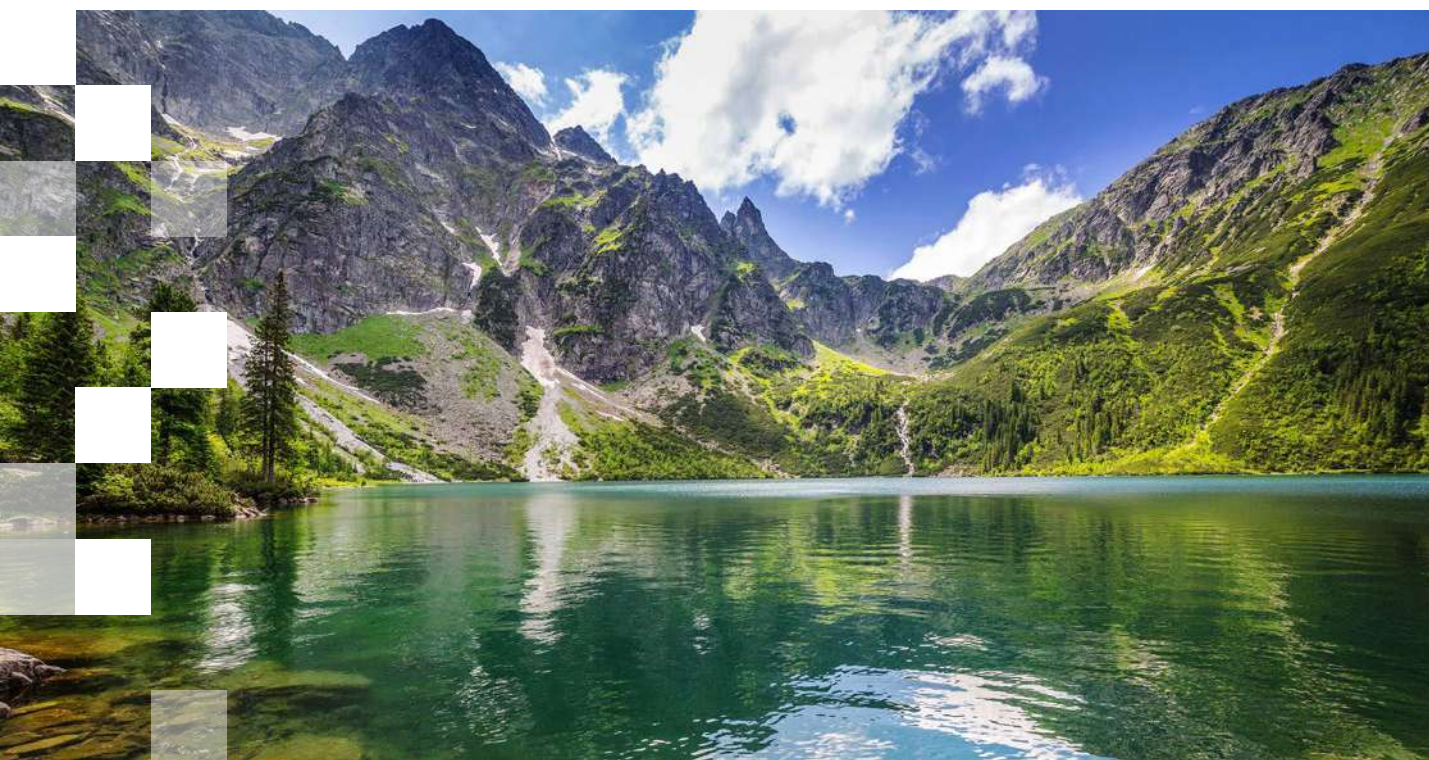
A new tool established by the amendment to the *Act on the Principles of Development Policy* in 2020 is the introduction of the "National Development Concept" – a document setting out Poland's development challenges in social, economic and spatial terms for up to 30 years. The document will contain conclusions from the analysis of development trends taking place in the country, conclusions from the analysis of development trends taking place in the world and their potential impact on development trends in the country, as well as development scenarios and development challenges of the country, in the social, economic and spatial dimension.

Poland is committed to supporting sustainable development within the framework of development

cooperation with developing countries and within the framework of programmes aimed at implementing the SDGs in these countries. Since 2013, Poland has been a member of the OECD Development Assistance Committee (DAC). The Multi-Annual Development Cooperation Programme (2021-2030), developed in line with the SDGs, prioritises SDG 16 – Peace, justice and strong institutions; SDG 4 – Quality education; SDG 8 – Decent work and economic growth; SDG 10 – Reduced inequalities; SDG 3 – Good health and well-being; SDG 6 – Clean water and sanitation; SDG 11 – Sustainable cities and communities; and SDG 13 – Climate action.

The European Commission has also confirmed that sustainable development is an overarching policy priority for it, and the policy guidelines integrate the implementation of the SDGs into the European Semester. In this context, it is important to highlight the integration of the SDGs in the annual preparation of the National Reform Programmes.

We recognise that ensuring alignment and complementarity between the different national commitments on sustainable development, development policy and cooperation, as well as between national and EU strategies, will accelerate progress in Poland's implementation of the SDGs.



4.3 Long-term vision

At the national level, the main document defining the objectives and directions of the country's social, economic and spatial development is the country's medium-term development strategy. Currently, these objectives are served by the Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030). In the amendment to the Act on the Principles of Development Policy in 2020, the provisions on long-term strategies were removed. In addition to the SRD, eight integrated strategies were developed that focus on specific sectors or thematic areas. In addition, also the Act on the Principles of Development Policy indicates the implementation of a development plan, i.e. the document implementing the Recovery and Resilience Facility (RRF) in Poland.

At the regional level, the voivodeships prepare appropriate strategies that take into account the objectives of the medium-term national

development strategy, the national regional development strategy, relevant supra-regional strategies, as well as the objectives and directions of other development policies (Article 11 of the Act on the Voivodeship Self-Government of the). Strategies with a time horizon of up to 2030 have been prepared by most regional governments.

At the local level, gminas (municipalities) have the option of implementing development strategies independently or jointly with other gminas. In both cases, the strategies take into account the social, economic and spatial dimensions. The Act on the Principles of Development Policy only legally regulated and guided local strategies in 2020. They are not mandatory, but can potentially provide a strategic framework for applying for EU funds.

4.4 Policy integration

The level of consideration of the SDGs in the eight sectoral (integrated) strategies varies. Some strategies are strongly based on the SDGs, while others contain only brief references to the principles of sustainable development. "Strategy for sustainable development of rural areas, agriculture and fisheries 2030"² and "National Environmental Policy 2030"³, fully adopt a sustainable development perspective and link key areas of intervention to specific SDGs. A holistic

approach to identifying potential interactions between sectoral strategies helps to support cross-sectoral synergies and enhance coherence in the implementation of the SDGs. We recognise that it is important to support the implementation of activities that help to identify areas where the implementation of the SDGs could potentially be accelerated and where actions taken could have a greater cross-sectoral impact.

² Strategy for sustainable development of rural areas, agriculture and fisheries 2030, <https://www.gov.pl/web/rolnictwo/strategia-zrownowazonego-rozwoju-wsi-rolnictwa-i-rybactwa-2030>

³ National Environmental Policy 2030, <https://www.gov.pl/web/srodowisko/polityka-ekologiczna-panstwa-polityka-ekologiczna-panstwa-2030>



4.5 Coordination

The Ministry of Economic Development and Technology is coordinating the implementation of 2030 Agenda at the national level, thus the Ministry of Economic Development and Technology is responsible for the preparation of the second VNR. The task of the Ministry of Economic Development and Technology, as the coordinator, is to apply an integrated approach (in line with the provisions of 2030 Agenda), i.e. to ensure that the priorities in the implementation of the new model of Polish development policy are consistent with global challenges and goals. An integrated approach means concentration of activities undertaken by individual entities – government, local government, economic entities and social partners – around the set strategic goals.

As regards the external dimension of the implementation of the 2030 Agenda, coordination involves close cooperation with the Ministry of Foreign Affairs (MFA), which is responsible for development cooperation and ensuring consistency of Polish development cooperation priorities with sustainable development goals.

In the process of monitoring the implementation of the sustainable development goals, the official statistics provide important support. The tasks of Statistics

Poland in this area focus on providing information for assessing progress in the implementation of the SDGs at various levels of monitoring, including national.

In implementing the assumptions of the 2030 Agenda, we primarily rely on partnership, co-responsibility and cooperation of a wide range of public entities, business and citizens in the course of development processes. Therefore, ministries responsible for particular aspects of sustainable development play a special role in the cooperation, as indicated in the table below (Tab.1. Ministry competence).

Our aim is to mobilise bottom-up initiatives and regional actions, therefore, in line with the principle “think globally, act locally”, we have invited to cooperate on this report not only experts representing individual ministries and Statistics Poland, but also representatives of the regional level – voivodeships. In this way, the perspective on the implementation of the SDGs in Poland was embedded in the regional dimension, taking into account their priorities and their commitment to achieving the SDGs. The commitment to the SDGs varies from region to region (socio-cultural, economic and environmental context, policy agendas, institutional arrangements, social and human capital and financial resources).

Table 1.

Competence of ministries under the Sustainable Development Goals.

Green colour indicates the leading ministries in the implementation of each SDG,

grey colour indicates the supporting ministries in the implementation of a given SDG.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ministry of Economic Development and Technology	●			●			●	●	●		●	●	●			●	●
Ministry of State Assets																●	
Ministry of Education and Science				●													
Ministry of Finance										●			●			●	●
Ministry of Development Funds and Regional Policy								●	●	●	●	●				●	●
Ministry of Infrastructure						●			●					●			
Ministry of Climate and Environment		●	●	●		●	●		●		●	●	●		●		●
Ministry for Culture and National Heritage				●				●			●						●
Ministry of National Defence																	
Ministry of Family and Social Policy	●		●		●			●		●							
Ministry of Agriculture and Rural Development		●		●		●		●				●	●		●		
Ministry of Sport and Tourism			●					●									
Ministry of Justice																●	●
Ministry of the Interior and Administration								●								●	
Ministry of Foreign Affairs																●	●
Ministry of Health	●	●	●														
Chancellery of the Prime Minister									●							●	

Source: Own elaboration of the Ministry of Economic Development and Technology.

●	Leading Ministry
●	Cooperating Ministry

4.6 Involvement at regional and local level

The Constitution of the Republic of Poland and the relevant local government laws define the relationship between central, regional and local government. The multi-level governance structure, excluding the central level, comprises three levels: voivodeships, poviats and gminas. Each level plays its proper role in the area of development policy – whether under constitutional provisions, the provisions of the Act on the Principles of Development Policy or other strategies.

Institutional dialogue between central and regional/local authorities is ensured by the Joint Commission of Government and Local Self-Government. It sets economic and social priorities for the development of voivodeships, poviats and gminas, assesses legal and financial conditions for the functioning of territorial self-government units and provides opinions on draft normative acts, programme documents and solutions concerning territorial self-government issues, including those which will result from the implementation of the SDR.

The 2020 amendment to the Act on the Principles of Development Policy introduced new forms of cooperation between central and regional/local authorities: programme contract, sectoral contract

and territorial agreement. The programme contract is related to the financing and conditions for the use of EU funds under regional programmes managed by the voivodeships. The sectoral contract, on the other hand, is a mechanism for agreeing on the scope of territorially targeted sectoral activities to be undertaken by the respective ministers within their development programmes. Both types of contract will be concluded between the government and the regional governments. The territorial agreement, on the other hand, is primarily intended to agree on interventions that are relevant from the point of view of local communities (poviats, gminas).

The Act also refers to the need to strengthen areas with specific social, economic and spatial conditions for which integrated public interventions are necessary – the so-called areas of strategic intervention. The aim is to identify key interventions at national, regional and local level and link the needs to investment support (of various sources) or regulatory support. This mechanism serves to better target the available instruments in order to introduce appropriate solutions in areas where a combination of negative circumstances and associated needs impede development.



4.7 Stakeholder involvement

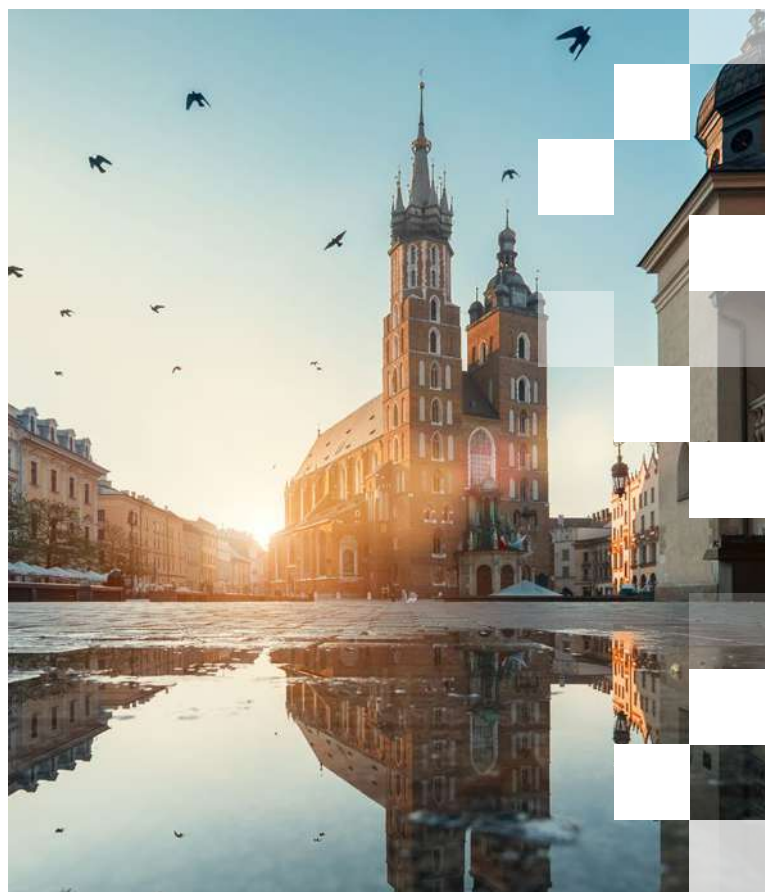
Cooperation of public administration with non-governmental organisations and other socio-economic partners is based on the principles of subsidiarity and social dialogue enshrined in the Constitution of the Republic of Poland. The principles of social dialogue and cooperation with socio-economic partners are included in a precise legal framework⁴. In practice, the relevant ones are used:

- » informing each other about the planned directions of activities and cooperation in order to harmonise the efforts made;
- » consulting with non-governmental organisations, in accordance with the scope of their activities, on draft legal acts in areas related to their statutory activity,
- » creating joint advisory teams and appointment of bodies consisting of representatives of non-governmental organisations and other relevant institutions and representatives of relevant public administration bodies.

We consider it a key activity to build a social dialogue on issues relevant, from the point of view of sustainable development, and to inform each other about the most important undertakings, as well as broad support and trust between public entities and their partners. The complexity and permeability of the Sustainable Development Goals require the involvement of a wide range of stakeholders representing different backgrounds in the process of their implementation. The broad participation of different communities is reported by ministries in relation to the actions they implement in support of all 17 goals. This cooperation includes both inter-institutional dialogue, cooperation within various types of collegial bodies, as well as taking joint initiatives in cooperation with local government units, business, research institutions,

NGOs, e.g. within thematic sectoral agreements. One of the forums for cooperation is the Team for Sustainable Development and Corporate Social Responsibility, which brings together representatives of public institutions and representatives of entrepreneurs, employers' and employees' organisations, sectoral organisations, trade unions, civil society organisations, universities and scientific institutes.

The importance of cooperation is also emphasised by the voivodeships (discussed in more detail in chapter 6.3) and other stakeholders. The *Partnership for the Implementation of Sustainable Development Goals in Poland* serves to build social dialogue and stakeholder involvement. Its signatories set an example of active engagement and responsible implementation of sustainable development principles within their organisations, providing a valuable source of inspiration for others.



⁴ Act of 24 July 2015 on the Council for Social Dialogue and other institutions of social dialogue (Dz.U. [Journal of Laws] of 2018, item 2232, as amended), Act of 23 May 1991 on trade unions (Dz.U. [Journal of Laws] of 2022, item 854), the Act of 23 May 1991 on employers' organisations (Dz.U. [Journal of Laws] of 2022, item 97); the Act of 24 April 2003 on public benefit activity and voluntary work (Dz.U. [Journal of Laws] of 2023, item 571).

4.8 Impact of policy implementation

In Poland, an impact assessment (IA) is required for all laws and regulations as part of the government legislative process. The impact assessment system also includes the assessment of the functioning of a normative act (IA ex post). Standardised templates for IA and ex post IA forms are in force. In addition, in 2015, *Guidelines for the conduct of impact assessment and public consultations* as part of the governmental legislative process were adopted.

Some of the issues covered by the impact assessment are related to sustainable development and may anticipate, assess and consider the impact of regulations on the achievement of the SDGs, although they are not directly dedicated to them. The plan to extend the impact assessment of proposed regulations within the governmental legislative process will take into account the optics of sustainable development.

4.9 Monitoring and reporting

The Ministry of Economic Development and Technology monitors progress on the SDGs at national level, among regions and stakeholders through annual monitoring. The results are published in annual reports entitled. "Monitoring the Implementation of the Sustainable Development Goals in Poland", which are produced on the basis of contributions made by regions and stakeholders within their own area of responsibility and related projects.

Statistics Poland, as the coordinator of the SDGs monitoring process in Poland, is responsible for providing the statistical information necessary to assess progress. Statistics Poland provides data for global indicators set by the UN. For special national needs, it also provides a special set of indicators to assess progress on Polish SDGs priorities. This set was developed on the basis of the SDR monitoring indicators. The implementation of the SDR is continuously monitored by the Development Policy Coordination Committee and periodically by the Council of Ministers. Most of the adopted indicators for the implementation of the SDR objectives show a trend in line with what was initially assumed in the Strategy. Many of the initiatives and undertakings

included in the SDR are already fully implemented. The degree of implementation, after almost six years of implementation (as at the end of 2022), can be estimated at about 80% – if we take into account the serious advancement of many projects and activities.

Official statistics for 2030 Agenda

The 2030 Agenda brings together the efforts of many communities and arouses keen interest in society. This results in an exceptionally high and diverse demand for easily accessible information on the SDGs, based on reliable and up-to-date statistical data. By working closely with data users – government, academia, NGOs and businesses – Statistics Poland provides such information in forms and scope tailored to the individual needs of each audience:

-
- » for national policy-makers, UN agencies and all other users seeking accurate statistical data on Poland's progress towards the SDGs, the SDG National Reporting Platform is available, with the possibility of automatically downloading long data series through the Application Programming Interface (API),
-

-
- » for the general public interested in ready-made conclusions presented in an attractive format, a digital, interactive publication entitled “Poland on the way to SDGs” is released on an annual basis,
-
- » for special groups of recipients, individual solutions are designed; an example is the **Impact Barometer** created together with a consulting company – a unique tool on an international scale, allowing companies to independently measure their own contribution to the implementation of the SDGs,
-
- » educational activities on the SDGs are conducted for university students in the form of lectures and talks.
-

The difficult period related to the Covid-19 pandemic and the consequences of the Russian aggression against Ukraine posed many challenges for Polish statistics, but at the same time intensified its development. The scope of a number of statistical surveys is flexibly modified in order to capture current problems and changes caused by sudden and unprecedented phenomena. Innovative technological solutions are used extensively in statistical practice, thanks to which, among other things, two censuses – of agriculture and of population and housing – were successfully conducted during the most difficult lockdown period. Work has also intensified on the use of innovative methods and alternative data sources such as big data and remote sensing, which have been incorporated into transport, agriculture and retail price statistics.

SDGs statistics is drawing on these developments, whose priorities for the coming years include capturing new groups at risk of marginalisation in the data and observing changes in the geospatial dimension, which requires going beyond standard data collection methods. Promising results in this regard were obtained in 2022 from attempts to use remote sensing to obtain spatial data on the accessibility of public spaces (relevant from the of SDG 11). It is planned to expand the use of such innovative solutions for areas such as sustainable agriculture, transport exclusion and water eutrophication.

The geospatial observations are part of a broader project undertaken by Statistics Poland on monitoring the SDGs at subnational level. This approach will complement the possibility currently offered to monitor the SDGs at the country level in two systems (using global indicators set by the UN and using national indicators tailored to Polish sustainable development priorities). Polish regions are diverse in terms of development conditions and priorities. Monitoring the SDGs at their level requires a system of indicators focused on observing local challenges, different from that adopted for the country. Developing a tool tailored to the diverse needs of regions will not succeed without cooperation with the target audience. Recognising the benefits of such a system of indicators, a number of regions have already expressed their willingness to become involved in the initiative undertaken by the official statistics. Other regular partners of Statistics Poland – NGOs, scientific and business communities – have also expressed interest in this type of tool and cooperation in its development.

The experience and activity of Polish official statistics are recognised internationally, resulting in Poland's presence in bodies shaping the development of SDG statistics on a global scale. Poland has been co-chairing the Steering Group on Statistics for the SDGs in the UN Economic Commission for Europe (ECE) region for many years, and since 2021 it has represented the countries of the Eastern European region in the High-level Group on Partnership, Coordination and Capacity-Building for Statistics for the 2030 Agenda for Sustainable Development (HLG-PCCB). Poland's activity in these groups is mutually beneficial. On the one hand, Poland, by sharing its experience with other countries, has a real impact on setting directions for the development of the SDGs monitoring process and defining priority areas in this regard. On the other hand, it can draw inspiration and good practices in SDGs monitoring from other countries.

4.10 Policy coherence for sustainable development (SDGs in sectoral strategies)

Strengthening institutional mechanisms and instruments for policy coherence is an essential element of making effective development policy. We take this aspect as a starting point for the effective implementation of the principle of implementing policy coherence for sustainable development.

The mainstreaming of the SDGs in sectoral strategies could be strengthened in terms of ensuring interaction, promoting cross-sectoral synergies and enhancing coherence in the implementation of the SDGs. Currently, there are two parallel coordination mechanisms for sustainable development and it would be necessary to bring them together to ensure coherence of policy directions and actions taken at national and international level. The impact assessment

of proposed legislation within the governmental legislative process should take into account, among other things, the social or environmental aspect. However, broader sustainability impact assessments are less common, although they are starting to be used more and more. It is planned to complement the regular monitoring in the implementation of the SDGs by carrying out, both at national and regional level, more comprehensive and regular reviews.

National sectoral policies also include rules for their monitoring and evaluation, as well as sets of indicators, so that progress in their implementation can be tracked and assessed, resulting in an additional opportunity to verify progress in the implementation of the 2030 Agenda.



5. The regional context in the approach to the implementation of 2030 Agenda and its 17 goals

Once again, we are reviewing sustainable development actions and policies and assessing progress, but this is the first time we are presenting a regional perspective on this issue. Bearing in mind that the dynamically changing external environment significantly affects the possibilities to reliably assess

actions and progress, and that statistical data that would fully reflect the situation are either available in a truncated extent or with a delay, we have focused mainly on a qualitative description of actions.

5.1 SDGs in regional strategy papers

Regions implement their policies for sustainable development, adopted with the 2030 Agenda and its 17 targets, through actions identified in regional strategies, strategic, sectoral programmes and through programmes prepared for the frameworks and guidelines for financing actions from European funds. All regions participating in the review¹ indicated the implementation of SDGs 3, 4, 6, 7, 8, 9, 11, 12,

13, 15. Most of the voivodeships are implementing programmes aimed at counteracting negative demographic trends prolonging life and improving quality of life (SDG 3). The lack of implementation of measures under some goals is only due to the specifics of the region (e.g. location far from the sea).

¹ The following voivodeships participated in the review: Lubelskie, Lubuskie, Łódzkie, Małopolskie, Mazowieckie, Opolskie, Podkarpackie, Podlaskie, Pomorskie, Śląskie, Warmińsko-Mazurskie, Wielkopolskie. The others did not provide data.

5.2 Main areas important for the development of the regions

As part of the review, the regions identified the main areas important for the development of the voivodeships, which were included in their development strategies to which the monitoring indicators were assigned. In strategies, all regions addressed the issues undertaken under SDG 3, SDG 4, SDG 8, and SDG 9.

Increasing global competition leads to the need for specialisation of regions through the use of internal development assets based mainly on the potential of enterprises as well as scientific and research achievements. Regional smart specialisations of the voivodeships are identified: on the basis

Table 2.

Summary of priority SDGs for the voivodeships

Sustainable Development Goals		lubelskie	lubuskie	łódzkie	małopolskie	mazowieckie	opolskie	podkarpackie	podlaskie	pomorskie	śląskie	warmińsko-mazurskie	wielkopolskie
1	SDG 1 – No poverty	●	●	●	●	●		●	●	●		●	●
2	SDG 2 – Zero hunger	●		●			●	●	●				
3	SDG 3 – Good health and well-being	●	●	●	●	●	●	●	●	●	●	●	●
4	SDG 4 – Quality education	●	●	●	●	●	●	●	●	●	●	●	●
5	SDG 5 – Gender equality							●	●				●
6	SDG 6 – Clean water and sanitation	●	●	●	●	●	●	●	●	●	●	●	
7	SDG 7 – Affordable and clean energy	●	●	●	●	●	●			●	●	●	●
8	SDG 8 – Decent work and economic growth	●	●	●	●	●	●	●	●	●	●	●	●
9	SDG 9 – Industry, innovation and infrastructure	●	●	●	●	●	●	●	●	●	●	●	●
10	SDG 10 – Reduced inequalities	●	●	●				●	●			●	●
11	SDG 11 – Sustainable cities and communities	●	●	●	●		●	●	●	●	●	●	
12	SDG 12 – Responsible consumption and production	●	●	●	●		●	●	●	●		●	
13	SDG 13 – Climate action	●		●	●	●	●	●	●	●		●	●
14	SDG 14 – Life below water		●					●		●			
15	SDG 15 – Life on land	●		●	●		●	●	●	●	●	●	●
16	SDG 16 – Peace, justice and strong institutions							●	●	●			●
17	SDG 17 – Partnerships for the goals	●					●	●	●				

Source: Ministry of Economic Development and Technology own study based on information provided by the voivodeships.

of the foresight process. Regionally focussed smart specialisations are related to the possibility of ensuring sustainable development of regions based on their potential. Thus, pursuing specialisation in a specific area can contribute to more effective implementation of measures to achieve the SDGs.

Within the framework of Regional smart specialisations, all voivodeships have identified as priority actions falling within the scope of SDG 9. For example, in the development of: sustainable chemical technologies; sustainable construction and wood technologies; machinery and metal industry technologies (Opolskie Voivodeship) and information and communication

technologies (Śląskie Voivodeship), as well as the development of an innovative industry in the space sector (Lubuskie Voivodeship) and innovative methods of selling and distributing high-quality food (Wielkopolskie Voivodeship). Next in terms of relevance, the IS fitted in with the priorities addressed under SDG 2 on the provision of high-quality food (Lubelskie Voivodeship) and SDG 3 on initiatives to improve processes, products and services in health care and quality of life (Opolskie Voivodeship).

The thematic scope of Regional smart specialisations embedded in the SDGs is shown in Table 3.

Table 3.

Summary of Regional smart specialisation meeting the SDGs

Sustainable Development Goals		lubelskie	lubuskie	łódzkie	małopolskie	mazowieckie	opolskie	podkarpackie	podlaskie	pomorskie	śląskie	warmińsko-mazurskie	wielkopolskie
1	SDG 1 – No poverty												
2	SDG 2 – Zero hunger	●		●		●	●		●			●	●
3	SDG 3 – Good health and well-being	●	●	●			●	●	●	●	●		●
4	SDG 4 – Quality education	●		●				●					
5	SDG 5 – Gender equality			●									
6	SDG 6 – Clean water and sanitation										●		
7	SDG 7 – Affordable and clean energy			●				●	●		●		●
8	SDG 8 – Decent work and economic growth			●				●					●
9	SDG 9 – Industry, innovation and infrastructure	●	●	●	●	●	●	●	●	●	●	●	●
10	SDG 10 – Reduced inequalities												
11	SDG 11 – Sustainable cities and communities					●		●					●
12	SDG 12 – Responsible consumption and production	●						●		●			
13	SDG 13 – Climate action		●								●	●	
14	SDG 14 – Life below water									●			
15	SDG 15 – Life on land												
16	SDG 16 – Peace, justice and strong institutions												
17	SDG 17 – Partnerships for the goals												

Source: own compilation by the Ministry of Economic Development and Technology on the basis of information from the voivodeships.

5.3 Cooperation to reinforce implementation of actions in line with Sustainable Development Goals

All the voivodeships that participated in the VNR indicated that they have cooperation with other regions/voivodeships. It reinforces the implementation of actions towards sustainable development goals. Voivodeship authorities, within the framework of the designated regional priorities, undertake cooperation both interregionally and with scientific institutions and enterprises. The cooperation is expected to strengthen the administrative efficiency of the local government units in the implementation of actions for, among others, Regional smart specialisations.

Key areas of cooperation for the implementation of the SDGs focus on actions aimed primarily at:



- » **protection and sustainable use of natural resources [SDG 15]** – the Lubelskie Voivodeship is cooperating with the Podkarpackie Voivodeship to develop a programme for the development of Roztocze; the Lubuskie Voivodeship has launched the „Oder Agreement” initiative, in response to the ecological disaster on the Oder River; the Małopolskie Voivodeship, the Śląskie Voivodeship, the Slovak Hydrometeorology Institute in Bratislava and the Ministry of Environment of the Czech Republic, together with the Belgian VITO Institute, are implementing a task under the LIFE IP Małopolska project: *International modelling of air pollution in the area of Małopolska, Slovakia and the Czech Republic*. The main objective is to create an interregional air quality modelling platform. So far, a regional emission and modelling framework has been developed, i.e. common assumptions for modelling the transport of pollutants in the area of Silesia,

Małopolska, the Czech Republic and Slovakia. The Podkarpackie Voivodeship is implementing the project “Ecology for future generations” in cooperation with partners from Vilnius (Szymon Konarski Secondary School in Vilnius);



- » **ensuring clean water and adequate sanitation [SDG 6]** – the Mazowieckie Voivodeship government has introduced an instrument to support local governments in tasks related to the development of blue-green infrastructure to foster biodiversity, rainwater retention, and the implementation of energy-efficient outdoor lighting; the Warmińsko-Mazurskie Voivodeship cooperates with the coastal regions of Sweden, Denmark, Lithuania, Germany and northern Poland in the Interreg South Baltic 2021-2027 cross-border programme – SDGs 12, 6 and 14 will be implemented too. In particular, for strengthening the circular economy and improving the water quality of the Baltic Sea and its catchment areas;



- » **development of sustainable tourism and social innovation [SDG 9, SDG 11]** – the Lubuskie region has undertaken a number of trans-regional initiatives with partners, e.g.: The project “ODRA VELO – ODER VELO Construction of a tourist information system for the development of cycling infrastructure in the Polish-German border area”, which aims to create a recognisable tourist brand in the support area through the construction of a

tourist information system for the development of cycling infrastructure in the Polish-German border area. The local government of the Podkarpackie voivodeship is, in turn, implementing a social innovation project entitled “Integrated and Socialised Model of Spatial Planning through the Development of a Spatial Strategy for the Rzeszów Functional Area”, in partnership with 13 gminas forming the Rzeszów Functional Area (ROF) and the Association of the ROF;



- » **health protection and improvement of the quality of life [SDG 3]** – cooperation of the Łódzkie Voivodeship in the framework of the project “3D COOPERATIONS – a model of multi-sectoral cooperation in support of individuals and families” and “Independent living – developing a standard and conducting a pilot project in the field of assisted housing services for people with neurological diseases, including Alzheimer’s disease and Parkinson’s disease and the elderly”; undertaking cooperation with local government units of the Pomorskie Voivodeship in the field of disease prevention, including implementation of Regional Health Policy Programmes;



- » **climate action and clean energy [SDG 7 and SDG 13]** – initiatives of the Silesian Voivodeship with the European Territorial Cooperation Grouping TRITIA under the project “Śląskie Restoring the Blue” as a comprehensive implementation of the air protection programme for the Śląskie Voivodeship and with the Małopolskie Voivodeship in the framework of the LIFE EKOMAŁOPOLSKA integrated project “Implementation of the Regional Climate and Energy Action Plan for the Małopolskie Voivodeship”; cooperation of the Wielkopolskie Voivodeship with the Pomorskie Voivodeship for the construction of a regional hydrogen ecosystem in the framework of the Central European Hydrogen Technology Forum H2Poland;



- » **education and research and development cooperation with scientific institutions [SDG 4, SDG 8]** – the Łódzkie voivodeship cooperates on research projects concerning monitoring of economic processes in the voivodeship and strengthening of the commercialisation potential of scientific and research units, as well as in partnerships with businesses; the Małopolskie Voivodeship government cooperates with higher education under the Małopolska Education Cloud project, where cooperation is being developed between general and vocational education and higher education to improve the competencies of students and teaching staff using cloud technology; the Pomorskie Voivodeship has cooperated with the University of Gdansk to conduct a comprehensive study measuring the actual level of patient satisfaction; the Mazowieckie Voivodeship, together with the Warsaw School of Economics and the Warsaw Stock Exchange, is implementing the Mazowsze Accelerator of Global Enterprises project, which aims to transform the Mazowieckie Voivodeship into a region of accelerating global businesses by building a knowledge base of key global markets and developing and implementing an effective model of cooperation between regional and local administration, science and business. The Podkarpackie Voivodeship is implementing the project – “Developing the competences of teaching staff in the field of educational and vocational guidance (macro-region IV)”. Project partners are: Podkarpackie Voivodeship/ Podkarpackie Teacher Education Centre in Rzeszów, St. Joseph’s Crafts and Enterprise Guild 1st Level Craft School in Nowy Sącz and Rycki poviats/ Team of Vocational Schools No. 2 in Ryki.



- » **development of transport services [SDG 9]** – the Małopolskie and Łódzkie Voivodeships cooperate with the neighbouring voivodeships with a view to launching regular and accessible to all (also people with special needs) railway services going beyond the area of one region,

including to large urban centres in the neighbouring Polish regions; the Mazowieckie Voivodeship within the Team for Cycling Mobility at the Convention of Marches of Poland The Mazowieckie Voivodeship within the Team for Cycling Mobility at the Convention of Marshals of Voivodships of the Republic of Poland co-operates with the neighbouring voivodships in the area of co-ordination of international, supra-regional and regional cycling routes and with other voivodships in the area of coherent cycling policy;



- » **development of partnerships for goals**
[SDG 11, SDG17] – the Mazowieckie Voivodeship organises open competitions for public benefit organisations within annual cooperation programmes of the Mazowieckie Voivodeship with non-governmental organisations and other institutions, for the implementation of public tasks in the field of shaping the civic society in the region by creating favourable conditions for the emergence of local initiatives, supporting civic activity of the Mazowieckie Voivodeship inhabitants, promotion of civic and pro-social attitudes, promotion of volunteerism, implementation of programmes serving the development of the voivodeship and improvement of the quality of life of its inhabitants by fuller satisfaction of social

needs; the self-government of the Podkarpackie voivodeship cooperates, among others, with the local government of the Podkarpackie voivodeship cooperates, among others, with clusters/associations of entrepreneurs. The effects of this cooperation include the joint organisation of events and support for the participation of entrepreneurs in trade fairs and other economic events; the Podlaskie voivodeship, as part of supra-regional cooperation, undertakes initiatives to support the flow of capital, people and ideas, concepts and solutions. Worth mentioning is the cooperation within the framework of the Eastern Poland Macroregion, which brings spectacular effects, such as mobilisation and effective lobbying for the continuation and progress of the dedicated EU programme. It is also worth mentioning the Macroregional Strategy for the Carpathian Region, which implements many of the goals of 2030 Agenda, in particular SDG 17. The geographical scope of the Strategy includes 4 regions in the Czech Republic (Moravskoslezsko, Strední Morava, Severovýchod, Jihovýchod), Slovakia (whole country), Romania (whole country), Hungary (whole country), 5 regions in Poland (Podkarpackie, Małopolskie, Lubelskie, Świętokrzyskie, Śląskie), as well as Moldova (whole country), 3 regions in Serbia (Belgrade, Vojvodina, South and East Serbia) and 4 regions in Ukraine (Lviv, Zakarpattya, Ivano-Frankivsk, Chernivtsi).



5.4 Challenges for regions in the context of implementing sustainable development actions

All regions identify challenges in implementing 2030 Agenda and its goals. The changing geopolitical environment and the impact of external factors mean that the challenges faced by regional policy are constantly evolving. Setting regional priorities depends on a place-based approach that takes into account differences between regions in socio-economic development. Depending on the specific conditions that distinguish a given voivodeship in terms of, for example, the demographic structure of the population, the local economy and labour market, the geographical location, the communication and transport network, specific development priorities are characterised by a unique economic, social, cultural and institutional perspective.

All regions participating in the review identified the need for action in areas that fit into the implementation of SDG 4, including, among others, **the adaptation of the education system to the needs of the labour market** in order to educate the workforce needed for the economy. In addition, with a declining number of children, the education sector will also require transformations in line with SDG 10 – in terms of public services and the health status of the population. The development of **health promotion and preventive health care activities** addressed to all age groups in order to improve health of the population and better use potential resulting from extension of life, including **counteracting the negative effects of demographic processes**, is another challenge addressed under SDG 3. It was pointed out that the challenge is to maintain social cohesion. It was also stressed that intra-regional **demographic changes** – especially those caused by migration – affect local labour

markets, the social structure of the population and the related structure of the local economy (SDG 8). This creates pressure for the **development of individual and collective transport services** (SDG 9, SDG 10). Further supportive actions require a policy for **increasing the professional activity of the population and mitigating the effects of the emerging generation gap on the labour market** (SDGs 1, 4, 5, 8, 10), which is a challenge for, among others, the Łódzkie, Lubelskie, Lubuskie and Mazowieckie voivodeships, and **counteracting deurbanisation and chaotic suburbanisation**, which result in a decrease in the population of cities in favour of the surrounding functional areas (Wielkopolskie and Mazowieckie voivodeships). Reducing the **areas of poverty and social exclusion** (SDGs 1, 6, 7, 10 and 11 remain a priority for the voivodeships: lubelskie, łódzkie, małopolskie, podkarpackie, warmińsko-mazurskie, wielkopolskie and mazowieckie), and **improving air quality and actions on clean and accessible energy** (SDGs 7, 13 – for the voivodeships: Lubelskie, Lubuskie, Łódzkie, Małopolskie, Opolskie, Podkarpackie, Podlaskie, Pomorskie, Śląskie, Warmińsko-Mazurskie and Wielkopolskie).

The identification of challenges and the design of measures for sustainable development is a joint commitment of the regions, which requires the involvement of stakeholders not only at the level of the respective voivodeship, but also supra-regional cooperation. Overcoming administrative barriers is a particularly important aspect of regional policy, which, when designing specific actions or strategies, should take as a starting point the social needs reported at different levels.

5.5 Solutions to support the voivodeships in the effective implementation of SDGs actions

In the context of solutions that can support the voivodeships in the effective implementation of actions towards the SDGs, it is crucial that the challenges are accurately identified and addressed in the voivodeships' strategic and programme documents. The voivodeships emphasise that the proper process of implementing sustainable development of the region, as well as the implementation of the SDGs, is conditioned by both **legal norms**, relating to institutional solutions, and the **division of competencies** and **responsibilities** between different levels of government. The **level of social capital and regulations conditioning the cooperation of partners** are also important.

It has been noted that for effective implementation of the SDGs, it is necessary to **take action at the national and international level beyond the competences of the regions**, in particular by introducing appropriate legal solutions, as well as by, among others: support for cooperation between self-governments of different levels on national and international grounds and the implementation of interregional and international projects. Awareness-raising activities are also important, e.g. in the field of preventive health care of the population, environmental education, improvement of accessibility in priority areas of health care and its quality.

Equally important for the implementation of the SDGs is the **support of cooperation between local governments at different levels on national and international grounds**. In the implementation of interregional and international projects, support for the development of cooperation between the public sector and the private sector (public-private partnerships) and between the public

sector and the non-governmental sector is a very important planning element embedded in SDG 9.

The **development of a system of voivodeship documents**, i.e. strategies (voivodeship development strategies and sectoral strategies), plans (including plans for the coordination and monitoring of the implementation of the voivodeship development strategy, voivodeship spatial development plans) and programmes (including European Funds, EU financial instruments, territorial instruments, e.g. ZITs, OSIs, partnerships.) were also indicated as important elements supporting the implementation of policies for the SDGs. The effect of functioning of the above mentioned system is the implementation of tasks and activities, resulting from individual documents, e.g., establishment and development of specialised institutions on the territory of the regions as effective executors of tasks in the field of social policy or in favour of social integration on the basis of real demand and rational use of the possessed potential, especially in the context of ongoing demographic and labour market challenges.

As a bracket for all the above mentioned solutions it should be pointed out that the key for assuring conditions for realisation of the assumed objectives, including the objectives of sustainable development, at the voivodeship level is to **provide stable legal conditions for realisation of investments and to enable acquiring funds for their implementation**. Also important are all attempts to act on the basis of a **participatory approach**, bottom-up identification of challenges and identification of development priorities, and collective leadership enabling pooling of resources and competences.

6. Stakeholder Perspective

6.1 The youth perspective on the implementation of 2030 Agenda with particular emphasis on environmental issues

In the process of negotiating the Sustainable Development Goals, the important role of youth in shaping the future of the world was recognised and this position was emphasised by inviting youth representatives to participate in the process¹. The young generation in Poland is aware of the horizontal challenges of sustainable development, as evidenced by the numerous initiatives undertaken by hundreds of youth organisations with the primary aim of educating and promoting sustainable actions.

Description of youth organisations

Youth organisations in Poland place great emphasis on partnership and cooperation. 79% of the surveyed organisations² declared that they cooperate with other actors in the implementation and execution of 2030 Agenda projects. In Poland, there are a number of advisory youth bodies (dealing, inter alia, with sustainable development issues) at the government and local administration – for example,

the Youth Climate Council at the Ministry of Climate and Environment, the Children and Youth Council at the Ministry of Education and Science or the Youth Council within the National Development Council at the President of the Republic of Poland. In addition, we identify several hundred youth advisory bodies at local governments: 533 councils in gminas and 71 in poviats.

Priorities of youth organisations in relation to sustainable development

Youth organisations have clearly defined and formulated priorities for action and areas of interest. The highest percentage, i.e. 71% of the respondents, declared that SDG 4 (Quality education) is reflected in the framework of the plans, strategies and activities prepared. This is mainly due to the profile and statutory goals of youth organisations, the vast majority of which are mainly active in the area of popularisation of social and civic activities or education. 42% of the surveyed organisations indicated an interest in SDG 13 (Climate Action). At the same time, as many as 93% of respondents gave high or medium priority to activities promoting greater environmental responsibility. Youth organisations also value the idea of gender equality. They consider anti-discrimination in employment and respect for human rights in the workplace to be important.

¹ The study was developed through the involvement of the United Nations Association Poland (UNAP).

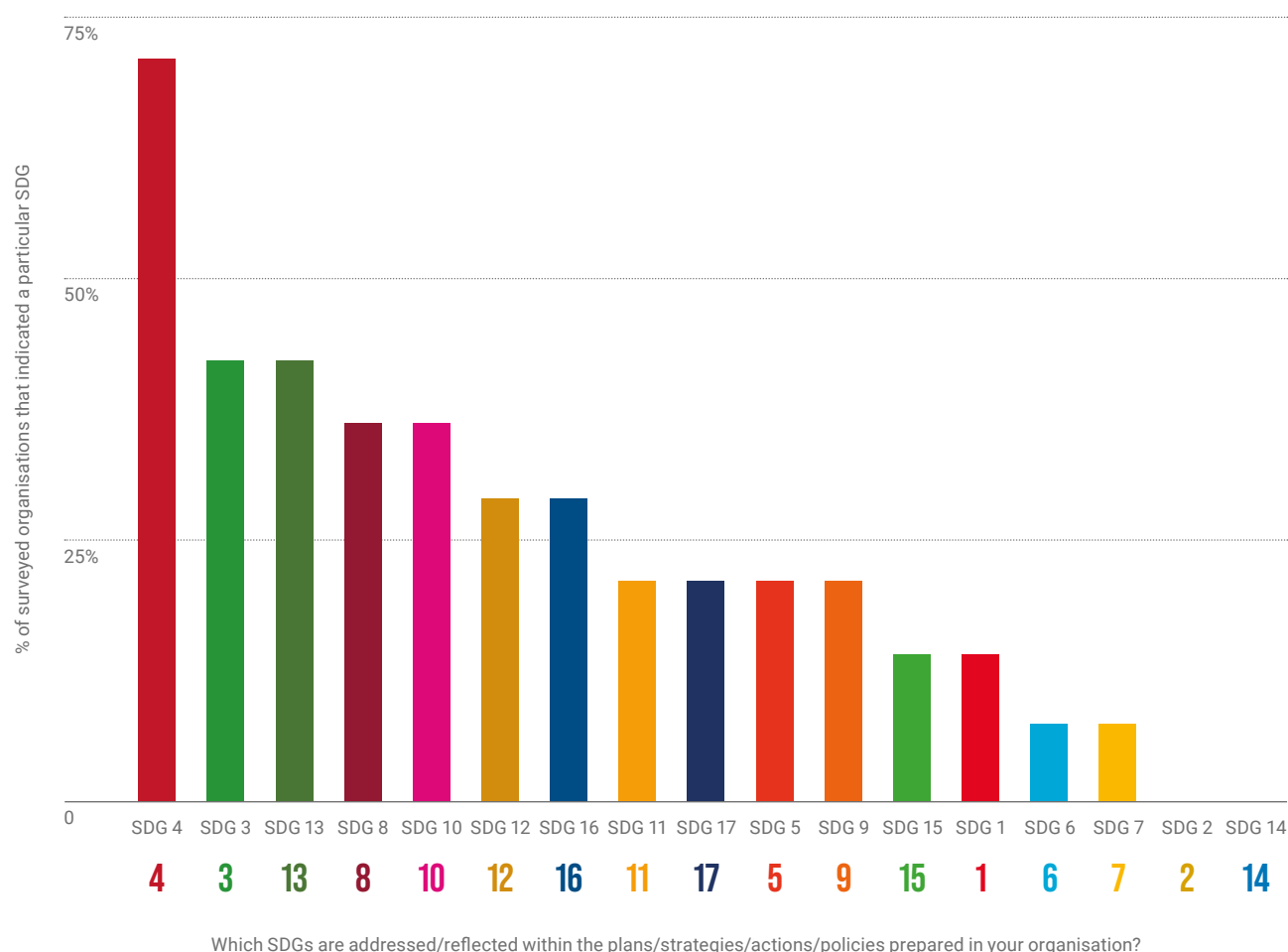
² The Ministry of Economic Development and Technology survey "Implementation of the Sustainable Development Goals in Poland – a stakeholder perspective" was conducted in December 2022 in cooperation with UNAP, the Polish Red Cross (PCK), the UN Global Compact Network Poland (UNGC PL), the National Chamber of Commerce (KIG) and the Responsible Business Forum (FOB).

In addition, other most frequently indicated priorities of youth organisations included:

- » inclusiveness of initiatives and projects;
- » encouraging youth participation/developing the importance of youth voice in the public sphere;
- » equitable self-governance;
- » taking initiatives to promote greater responsibility for mental health;
- » taking initiatives to promote awareness of the changes in the labour market brought about by the so-called Fourth Industrial Revolution.

Figure 2.

Priorities of youth organisations based on the responses of stakeholders who took part in the survey "Implementation of Sustainable Development Goals in Poland – stakeholders' perspective" organised by the Ministry of Economic Development and Technology in December 2022



Source: UNAP's own compilation based on the Ministry of Economic Development and Technology survey conducted for the VNR.

Selected projects and initiatives implemented by youth organisations in the spirit of sustainable development and 2030 Agenda

1. Youth Climate Council – lesson plans on climate and the environment

Increasing environmental awareness among the younger generation on a sound scientific basis and promoting the principles of sustainable development at all levels of education.

The Youth Climate Council has prepared lesson plans on climate change and the environment. These lessons, in an attractive and accessible way for pupils, complement and add variety to standard school classes.

2. United Nations Association Poland (+ ENEA S.A.) – Summer Academy of Sustainable Development

The Academy is a workshop on sustainable development. The basic premise for the implementation of the Academy was inclusiveness. During the Academy, in addition to lectures and thematic workshops, participants took part in a series of practical workshops on the subject of creating and implementing social projects, the so-called project management, which were conducted by a certified trainer, president of the Polish Council of Youth Organisations.

3. Sempre a Frente Foundation

The Sempre a Frente Foundation runs the Children's Help Centre in Lublin, where interdisciplinary free psychological, psychiatric, legal, social or medical support is provided to people up to the age of 18 in a friendly space adapted to their needs. The wards of the Centre are harmed children and adolescents, including, among others, victims/witnesses of crime, affected by neglect and marginalisation. In addition, the centre provides early intervention and prevention activities in the area of risk-taking behaviour by children and young people and violence prevention. The Foundation also runs the Youth Information and Development Centre, which provides career counselling and psychological support consultations and conducts workshops and training on competences useful in the labour market.

4. Voivodship Association of Folk Sports Teams in Łódź

The Rural Sports Congress is a response to an identified problem in access to sport for people from rural areas and small towns. The project also involves increasing access to swimming pools for children in rural areas, teaching them how to swim and improving water safety. As part of this measure, 20 hours of swimming lessons were conducted for nearly 5,000 children.

Challenges, recommendations and conclusions

Representatives of youth organisations, despite their growing awareness of global challenges and trends and their desire to be involved in shaping the future, take a realistic approach to assessing the impact of their initiatives on socio-economic reality.

In the catalogue of problems that translate into the scale of youth organisations' activities and the proficiency of their actions, there appears the lack of sufficient financial resources for the implementation of projects and day-to-day activities. In the majority of youth organisations working for sustainable development, members act *pro publico bono*. A way to improve this is to gradually, but in the long term, increase the number of grant competitions for youth organisations. The government's Youth Fund Programme 2022-2033, which aims to increase the involvement of young people and youth NGOs in public life, envisages supporting youth initiatives, increasing their importance in public life and strengthening them institutionally. The wide range of activities envisaged to be covered by the Programme's support is to serve the development of various forms of youth activity in many organisational forms. Nevertheless, extending the subject matter of grant competitions announced by public institutions (e.g. the Ministry of Foreign Affairs – "Public Diplomacy" or "PROO/NOWE FIO – National Institute of Freedom") to include issues directly related to the implementation of sustainable development goals of 2030 Agenda could strengthen organisations specialising in this area or extend the catalogue of topics dealt with by youth associations.

Another concern of youth organisations is the visibility of their projects in the public and media space. Young people would like to be an active participant in debates, panels or conferences where decision-

makers are present. Their participation in events such as: Economic Forum in Karpacz, European Economic Congress in Katowice, or Impact CEE, would allow them to increase their visibility and reach a wide audience. Young people appreciate initiatives involving their representatives. The Team for Environmental Education established at the Ministry of Climate and Environment, whose vice-chairperson is the Chairperson of the Polish Council of Youth Organisations, which brings together several hundred thousand young people throughout Poland, should be considered as such.

The results of the survey also showed that, despite the large number of activities and organisations involved in projects, there are few initiatives that

educate and raise the awareness of other organisations about 2030 Agenda. According to interviews with interviewees, insufficient knowledge sharing and often a lack of so-called institutional knowledge continuity within an organisation, linked to high turnover of people involved in projects due to, among other things, pro publico bono work, is also a problem. In the long term, this raises a number of organisational and programme problems and may contribute to the weakening of the organisation in question and, consequently, to a reduction in the number of projects – for example in the field of sustainable development.

6.2 The perspective of socially-oriented organisations on the implementation of 2030 Agenda

Social acceptance of reforms plays an important role in the effective implementation of the concept of sustainable development. Proper relations in communities require its members to be active in solving any problems of their environment. Community participation is an example of individuals and social groups expressing their needs. Societies are becoming increasingly demanding with regard to the quality of decisions taken by public authorities at different levels, expressing the need to be involved in the decision-making process and organising themselves to defend their interests in various forms of association: civic organisations, professional or business associations.

Social organisations have an important role to play in working towards the implementation of 2030 Agenda³. Change starts with the individual, by rebuilding the mindset of the “average citizen” making choices

that affect the state of the environment around them. Community organisations focus primarily on education, meeting community needs and creating an inclusive and sustainable society in which socially vulnerable groups are also empowered. Environmental protection, human rights, joint development projects or anti-discrimination are just some of the areas of activity, which is why the importance of NGOs to society is so great. Independently of states and governments, they are advocates for social, socio-political or environmental issues. The effective implementation of the principles of 2030 Agenda is also crucial in terms of building the capacity of the state to create an enabling environment for the development of civil society.

Description of social organisations

In Poland, civic organisations most often focus on acting within the three Sustainable Development Goals, the largest percentage of organisations

³ This study has been produced thanks to the involvement of the Polish Red Cross

care about Quality education (SDG 4), a large part of attention is paid to good health and quality of life (SDG 3). Caring for peace, justice and strong institutions (SDG 16) also features prominently on the list of priorities for social organisations.

Socially oriented organisations take a number of steps to implement the Sustainable Development Goals through their efforts. The most common tool used for this is to enter into partnerships and collaborations with other organisations. Joint efforts are a source of benefits not only for the beneficiaries of the activities, but also for the organisations themselves. The cooperation of social organisations with other actors influences its possibilities to cooperate with corporations and local governments, fundraising, the possibility to attract new members and volunteers. Additionally, a space is created between organisations for the exchange of experiences and good practices. Organisations are equally keen to use social campaigns as an effective educational tool. Public libraries play an important role in the context of education for sustainable development and cultural development. Librarians promote the UN document in their contacts with local government representatives, institutions and citizens and present ways in which libraries can implement all 17 Sustainable Development Goals. Since last year, Polish libraries have also been a welcoming place for refugees from Ukraine, where they

can get help to fill in official documents, learn the basics of the Polish language or borrow books in Ukrainian.

It is important for social organisations to work with disadvantaged and excluded groups. The principle of *Leaving No One Behind* is particularly reflected in the activities of social organisations. Measures to eliminate the wage gap and support family-friendly policies in the workplace are also of greater interest to organisations. There is an increase in the number of organisations working on topics related to the social impacts of climate change, waste management and increasing energy efficiency.

Priorities for social organisations

For social organisations in Poland, it is important to respect and support the protection of internationally recognised human rights, to eliminate any violations of human rights by the company and to support a preventive approach to environmental problems. The range of activities of social organisations shows that socially sustainable development works in parallel with economic and environmental development. In previous years, there was a tendency to emphasise the economic and environmental dimensions of sustainable development. This has changed with the growing awareness of the challenges of fragility, inequality, discrimination, etc. Today, social sustainability

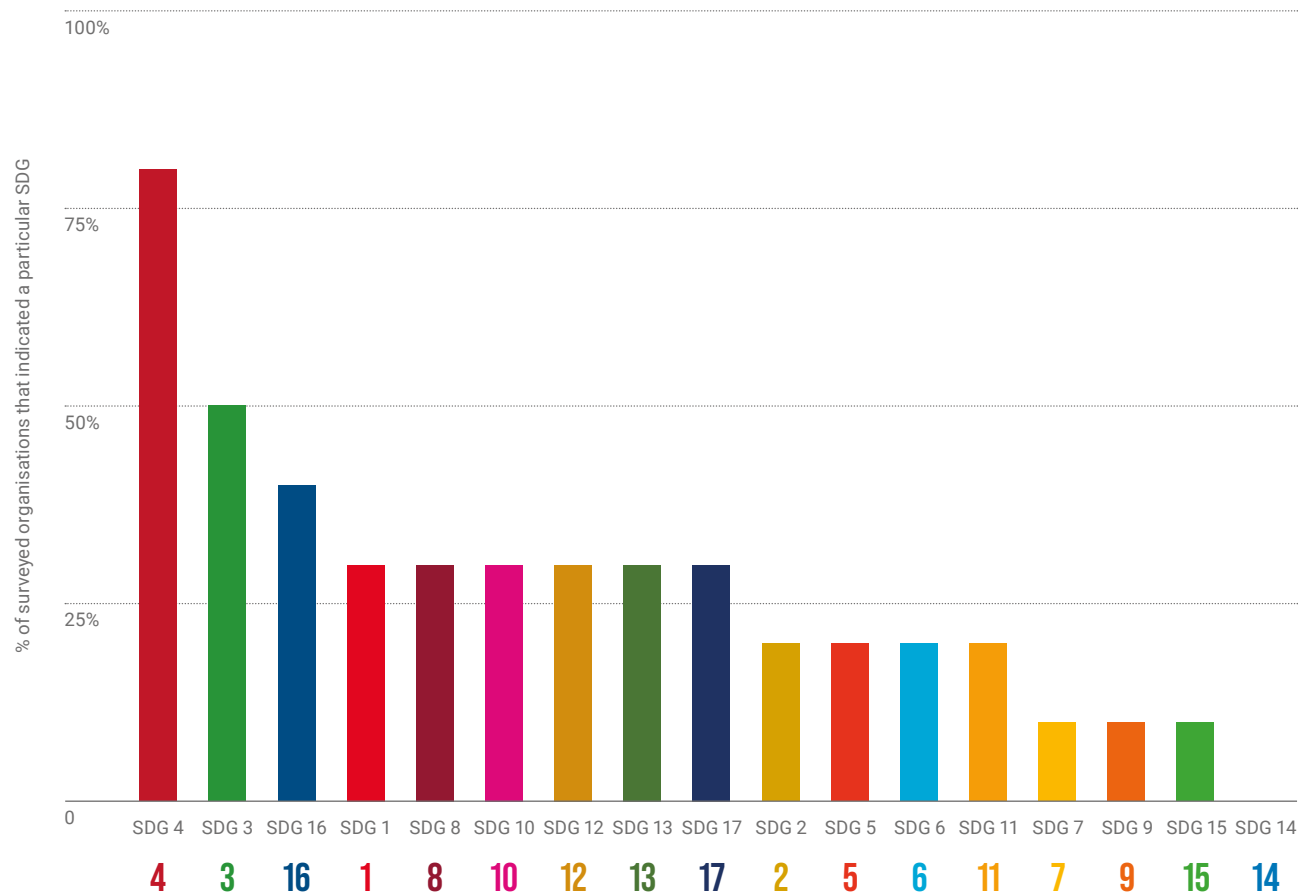


has been recognised as a key driver of inclusive growth. Despite progress in social sustainability, Polish social NGOs still identify challenges such as:

- » ensuring a good quality of life for people 60+ through their activation and material assistance,
- » ensuring action in crisis situations caused by natural disasters,
- » educating the public on how to behave in crisis situations,
- » promoting renewable energy sources
- » eliminating plastics from the environment,
- » creating transparent legal regulations,
- » developing a “green” insurance market,
- » assisting insurance companies in the green transition,
- » improving the situation of the Child as a Human Right,
- » climate as the right of the Child to live in a safe environment,
- » health as the Child’s right to access medical care and prevention.

Figure 3.

Priorities of social organisations based on the responses of stakeholders who took part in the survey “Implementation of Sustainable Development Goals in Poland – Stakeholder Perspective” organised by the Ministry of Economic Development and Technology in December 2022



Source: Ministry of Economic Development and Technology own elaboration based on the survey carried out for the VNR.

Balance and socio-economic trade-offs are the basis of sustainable development. The fight against exclusion and inequalities at multiple levels (SDG 10) takes centre stage. Decisive action is needed to level the playing field for disadvantaged groups in the labour market. There is still a lot of work to be done in terms of legislation, but it is also important to be involved in promoting solutions to improve the situation, using information and communication activities to promote new standards, in which community organisations can be involved. Education is an important factor in building awareness and changing behaviour or attitudes towards environmental, climate or social issues. Taking action and initiatives that promote responsible social attitudes is our common task. The aim of education for sustainable development is to transform the interdependence of the global world into conscious solidarity. Education should be based on the perception of interconnectedness in different systems and the ability to connect and balance problems arising in different levels, such as the economy, the environment and building an environmentally friendly society or governance. A prerequisite for the effective implementation of sustainable development is the active participation in this process of an informed and well-educated society.

In the catalogue of problems that translate into the scale of activities of NGOs and the efficiency of their actions, the lack of sufficient financial resources for the implementation of projects and day-to-day activities appears. This aspect was highlighted in the opinion of the Council for Public Benefit Activity.

Selected projects and initiatives implemented by social organisations in the spirit of sustainable development and 2030 Agenda

1. Association of the Polish National Committee of UNICEF – educational project “eMOTIONS in the HEAD” implemented in the school year 2021/2022

UNICEF Poland’s educational campaign was the first one fully dedicated to the issue of mental health of children and young people. The aim of the project was to bring mental health prevention issues closer to teachers, parents and students. More than

980 schools joined the campaign, making it possible to reach nearly 100,000 pupils with knowledge on how to protect and care for their mental health.

2. Polish Red Cross – Rescue System of the Polish Red Cross

The standard of equipment and skills of rescuers is common to the entire Polish Red Cross Rescue System. Polish Red Cross members and volunteers are involved in the system. As part of the system, they cooperate with institutions and public authorities such as: State and Voluntary Fire Brigades, State Medical Rescue Service, National Civil Defence. Polish Red Cross rescuers are prepared to carry out activities in the country and abroad, cooperating in this area with public authorities as well as within the framework of the International Red Cross and Red Crescent Movement. This translates directly into strengthening the capacity of all countries in the field of early warning, threat re-education and national and global health risk management.

3. ABSL – Association of Business Service Leaders

#workingtogether campaign uniting association members in efforts to integrate all groups in companies and prevent inequalities.

4. Polish Public Libraries and the Foundation for the Development of Information Society (FRSI)

Since March 2022, a number of measures have been taken to provide Ukrainian refugees with free access to information, literature in Ukrainian and Polish language learning. With the support of the Book Institute, more than 85,000 copies of publications published by the largest publishing houses in Ukraine were delivered to 450 public libraries. It was noted that reading well-known books allowed young readers to alleviate the stress of war and staying in a new country. As part of learning the Polish language, courses in grammar, pronunciation and vocabulary are held in the libraries, run by librarians with a degree in Polish studies and pedagogical qualifications and Ukrainian volunteers who know Polish.

5. Polish Public Libraries and the Book Institute

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6.3 Perspective from business and business organisations on the implementation of 2030 Agenda

The year 2022 cumulated the effects of a number of crises. The aggregate effects of a pandemic, the war in Ukraine as well as complex geopolitical relations and the energy crisis translated into an increase in the scale of existing challenges, especially for business.

Sustainable development is becoming a differentiator of competitiveness of Polish businesses⁴. Business declares its readiness to take sustainable development actions and considers the achievement of the SDGs by 2030 as possible. However, in doing so, it emphasises the need for increased public sector involvement and the development of a new action plan. The heads of companies operating in the Polish market say that global challenges – although very disruptive – can paradoxically accelerate the green transformation. The multi-faceted impact of global challenges can be seen most clearly in the disruption of supply chains. Indeed, geopolitical instability amplifies existing pressures, fosters increasing price volatility and adversely affects resource availability.

Regardless of the conditions, entrepreneurs doing business in Poland support the implementation of all UN Sustainable Development Goals. By operating businesses in the spirit of ethics in business activities, offering high quality goods and services also takes into account the well-being of society and the environment. The tools for the implementation of the principles of sustainable development of Polish business are the activities and initiatives described in chapter 7.4.

Characteristics of Polish business

In recent years, business has increasingly been treating sustainable development as a determinant of its functioning, both in the current reality and in the future. The concept of sustainable development is increasingly reflected in the activities and strategies of entities. The change in the behaviour of businesses is proceeding in parallel to the formal process of their response to the requirements flowing from market regulators.

Non-financial reporting standards are a tangible example of corporate attitudes reconciling economic interests with their sensitivity towards society and the environment. This is also evidence that the formal requirement encourages reflection

⁴ The study was produced in cooperation with the UN Global Compact Network Poland, the Responsible Business Forum and the Polish Chamber of Commerce.

on the impact of business on local communities and the immediate environment and fosters the implementation of corporate governance. In the Polish business environment, investment risk assessment criteria relating to issues of corporate social responsibility (CSR), responsible business conduct (RBC) and sustainability factors (ESG) are beginning to play an increasingly important role.

Equity investors are increasingly interested in investing in companies that transparently communicate non-financial information. This is the result of a global trend and the shaping of the regulatory environment in mature markets. Despite the growing awareness among Polish entrepreneurs of the importance of ESG factors, they are still perceived in terms of challenges

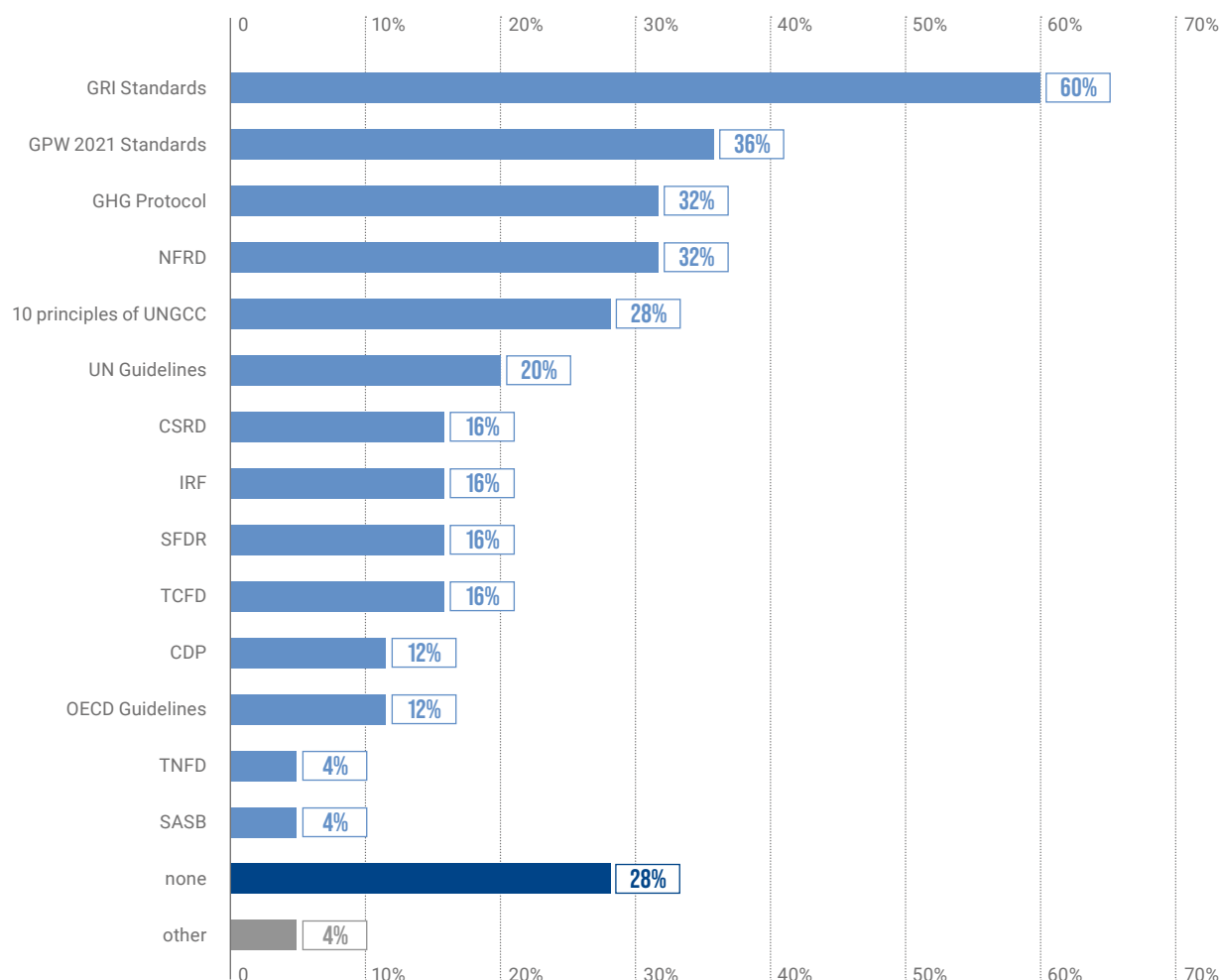
rather than business opportunities. Reasons for this include the lack of structured knowledge of entrepreneurs in this area, the small number of experts in this field, the cost of employing them, and the lack of IT tools to facilitate reporting. Circumstances are not favourable either – the war in Ukraine, the energy crisis, inflation are serious challenges for entrepreneurs.

Socially responsible companies benefit from the possibility to produce separate reports dedicated exclusively to aspects of their activities related to the three main components, allowing for the assessment of social impact, sustainability and sustainability of different types of investments (so-called non-financial ESG reporting).



Figure 4.

Non-financial reporting standards and norms applied by companies in Poland



Source: Ministry of Economic Development and Technology own compilation based on a survey conducted for the VNR.

Large public interest entities (approximately 150-170 listed companies in Poland) prepare non-financial reports under the Non-Financial Reporting Directive (NFRD). The Corporate Sustainability Reporting Directive (CSRD), replacing the NFRD, was adopted in December 2022. Ultimately, from 2027 onwards, more than 3,500 Polish companies will present sustainability information on the basis of the CSRD. This obligation will enter into force gradually starting with the largest companies, which have already reported under the NFRD. Under the new rules under the CSRD, the largest companies will report as early as 2025 in relation to the previous 2024. Importantly, compared to the previous requirements, the manner and scope of reporting will be standardised, expanded and made more detailed. There is also an elimination of the previous discretion

in the choice of reporting standards. Under the CSRD, companies will be obliged to report based on European standards adopted at EU level. Sustainability information reported by companies will be subject to mandatory verification by auditors, thereby increasing its credibility.

The increased importance of sustainability requirements and environmental and climate concerns seen in recent years is causing an increasing number of businesses to change their approach to defining their strategy and economic success. The foundation of the new approach to doing business in Poland is the concept of sustainable development. Good practices of Polish enterprises in the area of corporate social responsibility focus on organisational (corporate) governance, human rights, labour practices (relations

with employees and contractors), the environment (reducing and adapting to climate change), consumer issues (fair practices, building consumer awareness), community engagement and community building (introducing community dialogue involving the participation of community organisations in the planning and implementation of projects, taking into account community needs in the areas of education, culture, health, development and access to technology), fair operating practices (fair competition, anti-corruption activities, promotion of responsibility in the supply chain and respect for property rights).

The outbreak of the Covid-19 pandemic has presented business with new and previously unknown challenges. It led to a significant increase in the interest of businesses in implementing socially responsible practices aimed at preventing the spread of the coronavirus. A survey of employees conducted by the Forum for Responsible Business (FOB)⁵ in the early days of the pandemic showed that the majority of employers approached the situation responsibly, with 77% of companies taking additional measures that focused on ensuring security, implementing technological improvements. It is noteworthy that the special needs of vulnerable groups (e.g. seniors) were also recognised in the process.

The most numerous group of socially responsible practices undertaken by the business sector in Poland were undertakings supporting the implementation of SDG 3 (regarding Good health and well-being) and SDG 4 (regarding quality education). On the other hand, good practices supporting the implementation of SDG 12 (regarding responsible consumption and production), e.g. on the development of the circular economy, and SDG 17 (regarding partnerships for the goals), enjoyed the greatest increase in popularity.

Companies in Poland appreciate the importance of environmental activities and the role of pro-environmental solutions. Over 70% of companies indicate that they give high priority to environmental protection activities. Business particularly appreciates the material benefits of initiatives to improve the environment, which is why as many as 70% of Polish

companies invested in at least one pro-environmental measure between 2016 and 2019⁶.

Traditionally, the most numerous group of entrepreneurial activities in the area of the environment are practices concerning environmental education. Many of them involved action in the field, for example, in the form of cleaning up surrounding areas, increasing the area of green spaces (flower meadows), creating rain gardens and green walls, apiaries. Among the most interesting trends, it is worth highlighting activities whose implementation resulted from commitments made in companies' long-term strategies, such as those related to zero carbon. In the light of the growing importance of the concept of sustainable development and the uncertain geopolitical situation caused by external factors, aspects of green transformation are shaping the prospects for further activities of business entities. The nature of planned investments, which focus on energy efficiency (photovoltaics, thermo-modernisation) and reducing the use of materials and raw materials – SDGs 7, 11, 12), also stems from this.

Polish entrepreneurs see the need for change and recognise that green also means economic. Polish consumers increasingly judge the image of companies by their environmental policy, which forces managers to change their business model.

Support for business in implementing the principles of social responsibility and sustainable development is provided by the Polish OECD National Contact Point for Responsible Business (OECD NCP).

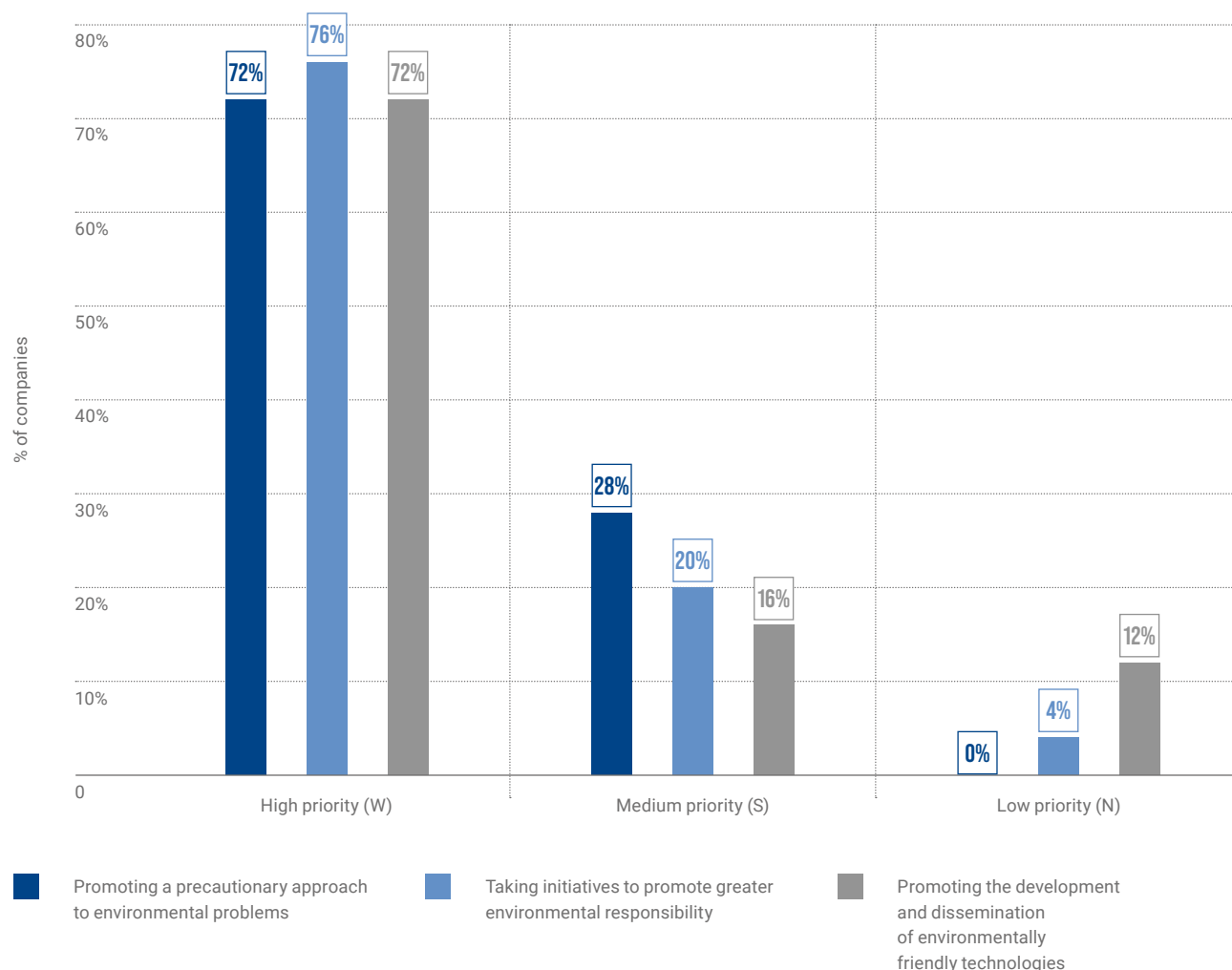
There are organisations in Poland that support business in realising its sustainable development ambitions. One of the first such organisations in Poland to understand the idea of SDG 17 – partnership for the Goals – was the Responsible Business Forum, which brings together on its portal thousands of pieces of information on initiatives implemented by business to support the implementation of the 2030 Agenda by fulfilling tasks related to the Sustainable Development Goals. One of the FOB's initiatives is the annual Sustainable Development Reports competition, which awards prizes for the best

⁵ Coronavirus – opinions of Polish women and men and evaluation of employers' actions, Responsible Business Forum, April 2020, https://odpowiedzialnybiznes.pl/wp-content/uploads/2020/05/FOB_Koronawirus-opinie-Polakow-i-ocena-dzialan-pracodawcow.pdf

⁶ Report. Ecology in Business, or the activities and plans of entrepreneurs in the field of environmental protection. Bank Ochrony Środowiska, 2019. https://www.bosbank.pl/_data/assets/pdf_file/0023/33629/Ekologia-w-biznesie-czyli-dzialania-i-plany-przedsiębiorstw-w-zakresie-ochrony-srodowiska.pdf

Figure 5.

Classification of environmental protection measures as a priority for Polish entrepreneurs



Source: Ministry of Economic Development and Technology own compilation based on a survey conducted for the VNR.

produced corporate social responsibility reports. The aim of the initiative is to promote and disseminate the ideas of responsible business, sustainable development, environmental protection and social involvement, targeting companies and organisations that publish reports on their activities in these areas.

Also working towards the dissemination of the Agenda is the 17 Goals Campaign, which mobilises Polish business to take concerted action to achieve the Sustainable Development Goals and take advantage of the business opportunities flowing from 2030 Agenda. Since 2017, when the Campaign

was launched, it has organised more than 50 events in which more than 7,000 entities actively participated.

The National Chamber of Commerce (KIG), which promotes sustainable development and corporate social responsibility, is also active in the field of SDG 17. For years, it has been implementing many educational projects aimed at members of regional and branch chambers of commerce. It has also launched an educational programme entitled "ESG School". "It has also launched an educational programme entitled "ESG School", which teaches how a company can contribute to achieving the 17 UN goals. Polish entrepreneurs will certainly be supported by a handbook

on corporate sustainability currently being developed by the KIG. KIG also rewards the most socially sensitive companies under the “Business Fair Play” programme.

Since 2001. The UN Global Compact connects companies with UN agencies, international labour organisations and civil society. In this way, it supports universal environmental and social goals. Currently, more than 17,000 companies from all over the world are members of the UNGC.

Priorities of business organisations

According to the survey conducted for the preparation of the VNR report, the priority areas for business are activities for SDG 13 – climate action and SDG 12 – responsible consumption and production. For business, the implementation of SDG 9 means investing in research and development of technologies to support sustainable industrialisation, as well as promoting innovation and supporting the SME sector by integrating them into supply chains and facilitating access to finance.

In the wake of the Russian invasion of Ukraine, the social optics of the issue of energy security, embedded in SDG 7, have also changed. Indeed, the rise in energy prices has forced both households and businesses to turn their attention to energy conservation. Many enterprises in Poland have therefore started to invest in their own on-site generating capacity as well as in smart energy management systems. Among the most common energy efficiency measures taken by enterprises are the replacement of lighting with energy-efficient lighting, the thermo-modernisation of buildings and the replacement of rolling stock with newer and cleaner fleets⁷.

Entrepreneurs also declare actions towards SDG 8. Compliance programmes aim to spread patterns of legal behaviour that employees will be able to use in the course of their professional duties. Initially, only multinational corporations set up compliance programmes in the area of competition law, but today these programmes are often in operation at medium-sized businesses. Businesses are implementing solutions to support employees and their wellbeing in the workplace, such as: anti-corruption policies;

compliance with decent working conditions, including the prohibition of discrimination and mobbing; rules on avoiding and resolving conflicts of interest; and the due handling of company/confidential information, particularly with regard to personal data, compliance with competition and consumer protection laws.

SDG 5 and SDG 10 are also important areas of action for business. The global climate crisis, armed conflicts and economic difficulties are exacerbating inequalities not only within countries, but also between countries and regions. In Poland, a manifestation of these phenomena is the influx of people from Ukraine. Refugees from Ukraine have become the largest national minority present in Poland, as well as an important part of the country's economy, moving their own businesses here or obtaining employment in companies operating in Poland. Companies operating in Poland, but also global players with subsidiaries in Ukraine, have become involved in humanitarian initiatives by making donations, providing personal assistance and collecting needed equipment, food or clothing.

Polish business is widely involved in initiatives to fight poverty (SDG 1). Businesses take action to reduce this phenomenon. It is common practice for entrepreneurs to cooperate with foundations and associations or to create their own organisations. The promotion of food security and sustainable agriculture is an important area of activity for businesses, which are focusing on minimising their environmental impact, also adapting their supply chains and creating friendlier conditions for local suppliers. The activities of the agricultural sector itself are also an important element, developing new forms of more sustainable and technologically advanced agriculture through cooperation with business and professional organisations.

Challenges, recommendations and conclusions

Growing awareness of sustainability issues requires knowledge to be translated into more concrete actions that are not piecemeal. Both growing awareness and expectations from consumers as well as regulatory activity remain significant catalysts for business action aimed at implementing sustainability goals.

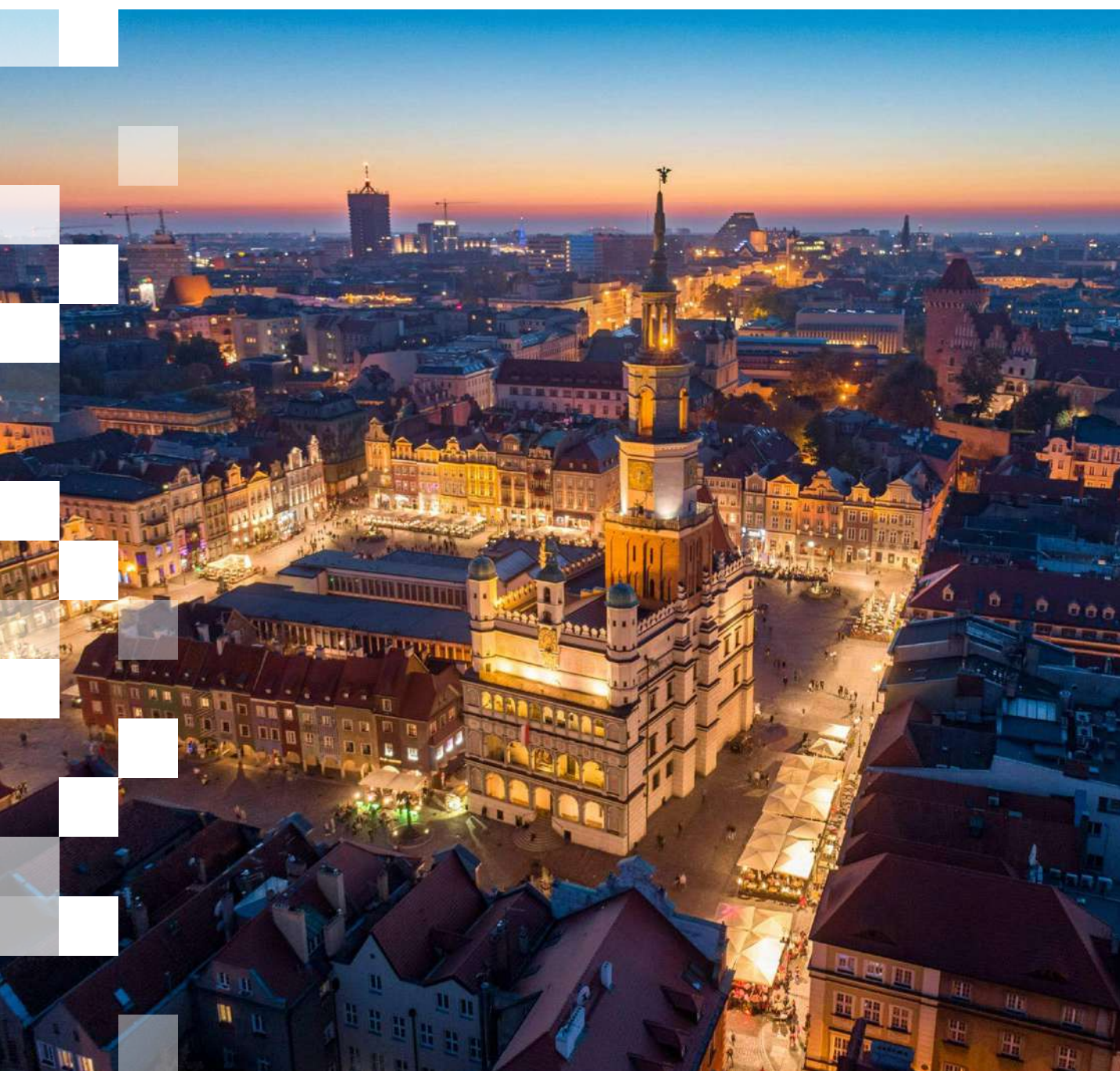
The non-financial reporting obligations that will be imposed on businesses in the coming years under the CSRD or the Corporate Sustainability

⁷ Report. Ecology in Business, or the activities and plans of entrepreneurs in the field of environmental protection. Bank Ochrony Środowiska, 2019. https://www.bosbank.pl/_data/assets/pdf_file/0023/33629/Ekologia-w-biznesie-czyli-dzialania-i-plany-przedsiębiorstw-w-zakresie-ochrony-srodowiska.pdf

Due Diligence Directive (CSDD) will become a catalyst for strengthening ESG activities.

An accelerating factor for business action to achieve a green transformation is social pressure from consumers. The draft amendment to the EU Unfair Commercial Practices Directive stipulates that businesses labelling their products as “green” will have to base this message on specific data. The revision of the EU Eco-design Directive, in turn, will enable consumers to make informed choices about the circularity of a product. An analogous direction,

although not yet at the legislative stage, is envisaged for food products by the EU’s Farm to Table Strategy. Companies which themselves pursue sustainable development objectives will, in the coming years, attach even more importance and significance to whether their contractors, customers, subcontractors and stakeholders (including those in their supply chain) are guided by sustainability principles in their operations and comply with the new ESG standards.



6.4 Actions and initiatives of Polish companies for the implementation of Sustainable Development Goals⁸

1 NO POVERTY



Collecting shoes for people in crisis of homelessness

In 2021, the shoe refurbishment company WoshWosh organised a shoe collection for people in crisis of homelessness. Ultimately, the campaign managed to collect 17,000 pairs of shoes. The cleaned and repaired shoes were distributed to those most in need across Poland through aid organisations.

Reducing food waste through IT solutions

The Foodsy app helps save food from going to waste. Thanks to technological solutions, it enables partners to share information about products that can be picked up at a reduced price from a given location, thereby reducing food waste in these entities.

The functionality of the Żabka shop chain's "Good package" (pol. *Dobra paczka*) application – allows products with an expiry date to be reserved in shops. In order to prevent food waste, the QMS (Quick Meal Solutions) product expiry date management system was implemented.

2 ZERO HUNGER



3 GOOD HEALTH AND WELL-BEING



Health education and prevention

DEEP Breath is a nationwide prevention and education programme aimed at increasing public awareness of the causes and consequences of respiratory diseases, such as asthma, chronic obstructive pulmonary disease (COPD), croup syndrome and allergies. As part of the campaign, those interested can benefit from free spirometry tests together with a medical consultation.

Medical facilities such as LuxMed, Medicover and Alab, in cooperation with the National Health Fund (NFZ) and the Ministry of Health, are implementing the Prevention 40+ programme. The main aim of the programme is to prevent diseases due to reduced reporting to doctors in 2020 due to the Covid-19 pandemic.

KGHM Polska Miedź S.A. has organised and financed a number of preventive health programmes, both for KGHM employees and for the inhabitants of the Polish Copper Belt.

⁸ Contribution of UNGC PL, Krajowa Izba Gospodarcza (ang. National Chamber of Commerce) and Forum Odpowiedzialnego Biznesu in presenting the activities of stakeholders working in cooperation with the mentioned entities and the responses of stakeholders who participated in the survey "Implementation of Sustainable Development Goals in Poland – stakeholders' perspective" organised by the Ministry of Development and Technology in December 2022 in cooperation with UNAP, Polish Red Cross, UNGC PL, Krajowa Izba Gospodarcza (ang. National Chamber of Commerce) and Forum Odpowiedzialnego Biznesu.

Education for sustainable development

4 QUALITY EDUCATION



The 17 Goals Campaign launched a dedicated education project GOOD GOALS, which, through partner NGOs, educates Polish society on the 2030 Agenda and actions consumers can take (including a knowledge base and training for NGOs, promotional materials).

Global Maritime Baltic, as part of the Youth Competence Port, organised a series of workshops during which participants had the opportunity to learn about the specifics of working in a project company implementing projects in the area of maritime and off-shore economy, the subject of obtaining energy from renewable sources and environmental requirements in ship construction and operation.

5 GENDER EQUALITY



Increasing the inclusiveness of economic sectors and equality in the workplace

The GIRLS go CYBER project was implemented under a grant awarded by the Motorola Solutions Foundation. Its aim was to support women wishing to develop their careers in the ICT sector, with a particular focus on the area of digital security.

Orange Group set up a Gender Equality in the Workplace and Diversity Committee to analyse and review goals for gender balance in all roles, equal career opportunities, equal pay or work-life balance and to address violence and discrimination.

The CCC Group has pursued equality in the workplace by reducing the Gender Pay Gap Ratio and enabling employee development (Glass Ceiling Ratio).

Preventing the problem of drought in agriculture

6 CLEAN WATER AND SANITATION



Among other things, the cluster is exploring the potential of using photovoltaics for agriculture using the example of the "Agro Hydro Energy" installation in Gaj Oławski. The installation can be an effective response to the problem of drought in agriculture. The project combines the use of land for cultivation, the production of electricity and water management by collecting rainwater in underground retention tanks through the use of photovoltaic panel surfaces.

Water quality on a regional scale is also improved through the activities of companies such as Jastrzębska Spółka Węglowa SA, which, through the process of desalination of water available at a depth of as much as 1,200 m, prevents the discharge of highly saline water pumped from mining areas into the Bierawka River. The use of salt from saline mine waters is beneficial for the environment, as it means that a certain volume of rock salt does not have to be extracted from traditional salt mines.

7 AFFORDABLE AND CLEAN ENERGY



Electromobility development and good practices

The project (Energia Oświelenie, Port of Gdynia) aims to implement the installation of electric vehicle charging stations using the existing street lighting power supply infrastructure. This solution reduces the time it takes to build a new station and reduces commissioning costs. It will also contribute to reducing raw material consumption and CO₂ emissions in the future.

Velux is highlighting the problem of energy poverty through the "Healthy Homes Barometer". Tauron, through its "Energy for Seniors" educational campaign, supports seniors in making safe electricity purchases and preventing unfair practices by retailers.

Development of entrepreneurship in Poland

Business UP! BNP PARIBAS is a series of free training courses and workshops run by the Polish Entrepreneurship Foundation, which can be found on the PFP Training Platform.

Polish Development bank (Bank Gospodarstwa Krajowego, BGK) implements programmes that support the development of entrepreneurship, increase the competitiveness of micro, small and medium-sized enterprises and economic growth and decent work in Poland. These include Loans First Business – Support in Start-up, Loan for Tourism Development, Guarantees *de minimis*".

8 DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



Innovation in energy management

Tauron's virtual power plant is an innovative solution that allows the management of an unlimited number of sources and consumption installations, while providing the level of cyber security required for critical infrastructure elements in the electricity industry. Among other things, the system ensures increased availability of RES, improved quality of forecasting and production planning, which consequently increases the economic efficiency of electricity production while reducing the resources required for technical and commercial operation.

BGK has created the 3W initiative: water-hydrogen-carbon, which aims to support the world of science and business in the development of modern technologies used in industry, energy and medicine. The 3W idea supports the sustainable social and economic development of Poland. It creates a unique ecosystem that fosters the integration of intellectual and material resources around innovative technologies in the areas of water, hydrogen and carbon nanotechnologies.

Supporting Ukrainian refugees and equalising labour market opportunities

The adaptation of the functioning Carrots Academy for Women and Skills Academy programmes allows to support Ukrainian refugee women in acquiring skills related to cyber security. The programme also provides opportunities to find employment in the company.

10 REDUCED INEQUALITIES



11 SUSTAINABLE CITIES AND COMMUNITIES



Sustainable and green cities

The Polish bus manufacturer Solaris has been relying on components produced in European countries for several years. In addition, efforts are being made to seek solutions among suppliers to support the decarbonisation process. The company carries out continuous monitoring of its carbon footprint. Solaris is a leader in the production of electric buses in the European market, which allow emissions to be reduced at the point of use of the vehicle.

Eco-design and development of the circular economy

Global Cosmed is working on the efficient use of natural resources. The Integrated Product Creation programme is a new approach of designing in line with environmental and social objectives.

The OTCF Group (owner of the 4F brand) implements the wear_fair circular programme, describing it as “cleaning up after the clothing industry”. The clothes donated by customers, after being cleaned, repaired, refreshed, as full-value products, are returned for re-sale.

Polish Plastics Pact – brings together more than 40 companies and nearly 50 business environment stakeholders working to close the plastic packaging loop on the Polish market and reduce the use of virgin plastics.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION



13 CLIMATE ACTION



Calculating the carbon footprint

The Environmental Bank has committed to calculating its greenhouse gas emissions annually and to independently verifying the calculations. In June 2022, the verification of BOŚ's carbon footprint calculation for 2021 was finalised (in accordance with the GHG Protocol Corporate Accounting and Reporting Standard).

Caring for the condition of water

The aim of Enea and UN Global Compact Poland's *#BałtykDlaPokoleń* (The Baltic for Generation) campaign is to raise awareness of the dangers posed by World War II-era chemical weapons lying at the bottom of the Baltic Sea. Since the end of World War II, at least 50,000 tonnes of chemical weapons and 350,000 tonnes of conventional munitions have been dumped in the Baltic Sea. Shipwrecks of ships transporting, among other things, fuel also lie on the bottom of the basin. 415 objects of this kind are located in Polish waters, almost a quarter of them within the Gulf of Gdansk.

14 LIFE BELOW WATER



15 LIFE ON LAND



Actions to improve the condition of the environment

Activities carried out as part of the “Forests Full of Energy” programme help improve air quality and groundwater levels, as well as support the restoration of tree stands in Polish forests. As part of the programme, PGE cooperates with the Regional Directorates of State Forests, which identify suitable areas for investment. Company employees with their children, as well as scouts and schoolchildren, are encouraged to participate in the programme. To date, more than 600,000 seedlings have been planted under the initiative since 2000.

BGK's Biodiversity Restoration Partnership Programme The White Water Reserve in the Pieniny Mountains is an example of harmonious coexistence between people and nature. In order to preserve the unique nature of this place, it is necessary to take proper care of the area: grazing sheep and reforestation so that the land does not become overgrown. The reserve is home to a large number of bird species – more than 20 of them nest there, and a second number regularly fly in from the neighbourhood. It is also home to exceptional plant species, including many that remain under protection. The Re:Generation programme is a response to the UN Decade of Ecosystem Restoration.

Sustainable support for other institutions in their development

Polenergia Group's Charity Policy financially supported children's environmental competition projects, sports teams and children's rehabilitation, and donated books to local libraries. The company also conducted Charity Leader Training, a series of workshops on how to support local communities in practice. During the trainings, special attention was paid, among other things, to the implementation of projects supporting diversity.

16 PEACE, JUSTICE
AND STRONG
INSTITUTIONS



17 PARTNERSHIPS
FOR THE GOALS



Promoting the notion of sustainable development

UN Global Compact Network Poland came to Poland in 2001. The Polish Network supports companies in the implementation of the 10 principles of the UN Global Compact and the 17 Sustainable Development Goals. It also carries out educational, analytical and support activities for business in building a space for cooperation with government administration, experts and civil society.

The National Chamber of Commerce promotes sustainable development and corporate social responsibility. For years, it has been implementing a number of educational projects aimed at members of regional and branch chambers of commerce (e.g. the "ESG School", a handbook on sustainable business development, the "Business Fair Play" programme).

Since 1991, UNEP/GRID-Warsaw (the Warsaw centre of the Global Resources Information Database network established by the UN Environment Programme) has been promoting an attitude of responsibility for environmental impact by carrying out activities carried out jointly with institutional, academic and business partners. In 2016, the organisation established the SDGs Partnership "Together for the Environment", which includes business-focused programmes such as Climate Leadership, Re:Generation, Eco-City, and expert education to support companies in the implementation of 2030 Agenda. In 2022, the organisation established the End Plastic Pollution Initiative.

FOB builds coalitions of companies around solving social problems, creates a community of socially engaged companies, and creates a space for the exchange of experiences between managers, public administration, representatives/ academics and social organisations.

The 17 Goals campaign has brought together more than 700 companies and nearly 200 institutions in joint projects. Focused on the initiative, they take active steps towards specific Goals.

7. Review of progress under each goal

In the list of countries meeting the 17 Sustainable Development Goals (*Global SDG Index, Sustainable Development Solutions Network and Bertelsmann Stiftung*) from 2022, Poland is at **12th place (out of 163 countries assessed)**, i.e. up 3 positions as compared to the previous year.

Poland performs best in poverty eradication (SDG 1), access to quality education (SDG 4), clean water and sanitation (SDG 6), industry, innovation and infrastructure (SDG 9), responsible consumption and production (SDG 12) and protection of sustainable land ecosystems (SDG 15). Targets related to climate action (SDG 13), ensuring the protection of marine resources (SDG 14), the Global Partnership for Sustainable Development (SDG 17), and affordable, clean and accessible energy (SDG 7) remain a major challenge for our country.

In turn, Eurostat's report "Sustainable development in the European Union. Monitoring report on progress towards the SDGs in an EU context" published in May 2022 indicates that Poland, compared to the EU average, has made the most progress on 3 of the 17 SDGs, i.e. reducing inequality (SDG 10), fighting poverty (SDG 1) and partnerships for the goals (SDG 17) between 2015/2016 and 2020/2021. The most challenging targets are those related to sustainable food production (SDG 2) and responsible consumption and production (SDG 12).

The OECD in its 2022 publication "Measuring distance to the SDG Targets – Poland" on the implementation of the 2030 Agenda for Sustainable Development indicates that Poland has met 18 of the 130




individual targets. Poland has a rapidly developing economy and records strong economic growth, and has a thriving labour market (SDG 8 – Decent work and economic growth). It also performs better compared to other OECD countries with regard to the implementation of SDG 15 – Life on land. In contrast, Poland's biggest challenges remain: improving skills in adults (SDG 4 – Quality education) and issues related to greening the economy (SDG 7 – Affordable and clean energy, SDG 13 – Climate action).

Among the challenges that, at least until 2030, will shape the debate and decisions on sustainable development at the national and global level are: the increasing instability of the international environment, strong and multi-directional demographic changes in developing countries and ever-widening economic gaps between the developing world and developed countries, as well as climate change resulting in, among other things, reduced access to natural resources and forcing people to migrate in search of them. Most of these challenges already call for decisive action by the international community. We expect that the effective implementation of 2030 Agenda will serve to create significant positive change both for us and for future generations.

In the context of these challenges, key priorities have been identified within each of the 17 SDGs and a series of actions to address them have been outlined. Conclusions and key challenges affecting the possibility of fully achieving the Sustainable Development Goals in Poland are also formulated.

Table 4.

Legend of designations within the 2030 Agenda progress diagnosis

Labelling	Assessment
	Sufficient policy and implementation, and/or met based on data.
	Sufficient policy in the area, but lack of implementation and/or partially met based on data.
	No sufficient policy and implementation, and/or no fulfilment based on data.

Source: Own elaboration of the Ministry of Economic Development and Technology.

SUSTAINABLE DEVELOPMENT GOALS





SDG 1 No poverty



End poverty in all its forms everywhere

A stable policy supporting the poor and socially vulnerable is a priority for the government. Family, its well-being and the improvement of its material situation remain at the centre of the government's attention. Hence, one of the main goals is to reduce poverty in families, especially those with many children. In order to eradicate poverty, Poland is taking numerous measures to support citizens, with a particular focus on disadvantaged groups – women, children, the elderly or people with disabilities.

National priorities:

1. Improvement of access to public services (e.g. support for families with children, child and elderly care) and health services.
2. Enabling real and full social integration of persons with disabilities and psychological, social, functional and economic support for their families.
3. Improvement of housing situation.

Diagnosis

Sufficient policy in the area, but lack of implementation and/or partially met based on data.

Trend description

In recent years, the material situation of Poles has significantly improved. The level of average monthly disposable income per person increased by 18% between 2018 and 2021. The extent of extreme poverty decreased from 5.4% in 2018 to 4.2% in 2021, and the relative poverty rate decreased from 14.2% (2018) to 12% (2021).

There has also been an improvement in the accessibility of social services in Poland between 2018 and 2022, with an increase in the proportion of children aged 1-2 covered by various forms of institutional care from 19.3% to 32.7%.

An increase in the number of dwellings has been observed, with 380.5 dwellings per 1,000 people in 2018 and in 2021 – 405.2. Despite the systematic growth of the housing stock, the housing deficit (understood statistically as the difference between the number of inhabited dwellings and the number of households) remains a significant problem in Poland. Currently, the deficit is estimated at 453,000 dwellings. This means that approximately 3.1% of households in Poland reside in dependency (the lowest result in the history of measurements).



Key actions contributing to the SDG achievement in Poland

- » **“Family 500+” programme** – the largest social programme related to financial support to families after 1989. Since 1 July 2019, the upbringing benefit is universal and entitled to PLN 500 per month for each child up to the age of 18, regardless of family income.
- » **The “Good start” programme** – a benefit granted once a year for school-going children aged between 7 and 20 in connection with the beginning of the school year.
- » **Large Family Card** – a system of discounts and preferences for families with three and more children.
- » **Maluch+ programme** – a programme supporting the development of childcare institutions for children up to the age of three.
- » **Mama 4+ programme** – a parental supplementary benefit paid from March 2019 to ensure a minimum income for those who, in order to raise children in families with many children, have not taken up employment. The benefit is paid to mothers (in some cases to fathers) who have raised at least 4 children.
- » **Family care capital** – a benefit paid from 2022 to parents to cover the costs of caring for the second and subsequent children in the family between the age of child’s 12th month to 35th month (a total of PLN 12,000 in support). Parents of children for whom the family care capital is not available can apply for funding to reduce the fee for the child’s stay at a crèche, children’s club or day care provider.
- » **Improving access to social services** (e.g. support for families with children, childcare, elderly care) and **health services**, among others, through the implementation of the *Strategy for the Development of Social Services, Public Policy until 2030 (with a perspective until 2035)*.

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- » **Continuation of food aid under the European Funds for Food Aid Programme 2021–2027**, under which aid in the form of food parcels or meals will be provided annually to approximately 1.3 million people in need.
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- » **Enabling the real and full social integration of persons with disabilities and the psychological, social, functional and economic support of their families** through the reform of the financial support system aimed at the empowerment of persons with disabilities, counteracting the exclusion of carers of persons with disabilities through the possibility of gainful employment, developing the market for rental housing taking into account the needs of persons with disabilities.
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- » **Creation of Solidarity Fund and launch of a programme to support independent living of persons with disabilities**, including an increase in social pension, attendance benefit, attendance allowance, special care allowance, guardian's allowance, introduction of a supplementary benefit for persons incapable of independent living.
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- » **Measures in the area of social economy** by defining a social enterprise in legislation, instruments supporting employment of persons threatened by social exclusion in these entities, as well as principles of operation of government and self-government administration in support of social economy development. The procedure of legislative solutions was accompanied by work on programming the financial perspective for 2021–2027.
-
- » **Activities with regard to the elderly** related to the annual valorisation of pension benefits and, from 2020, the introduction of a permanent payment of an additional annual cash benefit (the so-called 13th pension) for all pensioners in the amount of the lowest pension and the payment in 2021 and 2022 of another additional annual cash benefit (the so-called 14th pension) for eligible pensioners.
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- » **Senior+ Programme** – its objective is to increase the active participation of senior citizens in social life through the development of a network of "Senior+" Day Care Centres and "Senior+" Clubs.
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- » **Active+ Programme** – is a grant programme for organisations from the non-governmental sector that implement projects increasing the participation of older people in all areas of social life.
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- » **Care 75+ Programme** – consists in supporting municipal governments in the implementation of care services for people aged 75 and over.
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- » **Senior Support Corps programme** – comprehensive support for seniors who are dependent due to their age and health (financial support for gminas).
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- » **Housing policy instruments aimed at solving the problem of poverty** implemented within the framework of the "Apartment+" programme through investment activities supporting the construction of council flats and the development of social rental housing (the so-called social part of the programme) and investment activities of PFR Nieruchomości SA supported with funds from the investment fund (the so-called market part of the programme).
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- » **Apartment without own contribution** – a programme implemented on the basis of the provisions of the Family Housing Credit Act of 1 October 2021, prepared for people who are creditworthy but who do not have the funds for the own contribution required by banks.
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- » **First Apartment** – new solutions (in the works) under the banner of "First Apartment". The programme consists of two instruments, i.e. a secure 2% loan and a Housing Account, which are a comprehensive solution aimed at people who plan to purchase their first apartment or single-family house. The first is for people who are currently ready to buy their first apartment and the second is for those who plan to buy in the next few years. It is assumed that the provisions of the law will enter into force on 1 July 2023.
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Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » National Programme for Counteracting Poverty and Social Exclusion. Update 2021-2027, public policy with an outlook to 2030.
- » Strategy for the Development of Social Services, Public Policy until 2030 (with an outlook to 2035).
- » Strategy for the Rights of Persons with Disabilities 2021-2030



Challenges and lessons learned

- » **Furthering the implementation of social services for people in need of support in their daily functioning**, in particular older people, persons with disabilities, in crisis of homelessness, with mental disorders, in such a way that they can function safely and independently in their place of residence/community.
- » Providing care in a family or family-like setting for children and young people deprived of parental care.
- » **Increasing the number of affordable housing units**, through social housing.
- » Increasing access to housing for those planning to purchase or build their first dwelling on a commercial basis.
- » Development of a **draft law to implement the Convention on the Rights of Persons with Disabilities**.



SDG 2 Zero hunger



End hunger, achieve food security and improved nutrition and promote sustainable agriculture

Ensuring food security remains crucial following the outbreak of the conflict in Ukraine and disrupted supply chains – also internationally due to the food crisis.

National priorities:

1. Support for structural transformation ensuring increase in competitiveness of agricultural holdings and agri-food producers.
2. Ensurance of food quality and food security of the country in compliance with environmental requirements.
3. Promotion of agri-food sector products (including high quality food) and support of its foreign expansion.
4. Improvement of the income situation of rural households in relation to the urban area, including by increasing the diversification of income sources of rural residents.
5. Promotion of healthy lifestyle among adults and children.

Diagnosis

Sufficient policy in the area, but lack of implementation and/or partially met based on data.

Trend description

Poland is characterised by a large agricultural production potential ensuring food self-sufficiency and enabling export production. Between 2018 and 2020, there was an increase in the area of agricultural land in farms over 30 ha from 42% to 47%. There are approximately 1.3 million farms in Poland and employment in agriculture reaches 6.5%.

Exports of agri-food products are steadily increasing (approx. 13% of the value of Polish exports). The process of rationalisation of agricultural structures, professionalisation of farms and commercialisation of agricultural production is observed, which translates into an increase in agricultural productivity. Between 2010 and 2021, labour productivity in agriculture increased by 54%, partly as a result of a significant decrease in the number of people working in agriculture.

The continuation of positive changes in agriculture will be enabled by further improvements in the quality of infrastructure in rural areas and an increase in investment in research and development activities in agriculture, the results of which can respond to the challenges of fertilisation.

Poland is one of the countries with the lowest rates of malnutrition, with an increase in the proportion of people experiencing varying degrees of food insecurity since 2018 (from 4.3% to 7.4% in 2021).



Key actions contributing to the SDG achievement in Poland

- » **Further implementation of the model of multifunctional and sustainable agriculture** that guarantees food security, provision of public goods (including environmental goods), fostering the development of entrepreneurship related to the agri-food sector and stimulating socially sensitive and territorially sustainable development (including, inter alia, cultural functions of rural areas).
- » **Implementing innovative solutions in agriculture, fisheries and agri-food processing** through support instruments for the high-quality food sector and investment in the use of the full production potential of the Polish agri-food sector through, inter alia, further modernisation of agricultural and fishery farms, development of cooperation between food producers, strengthening of links between farms and processing plants, restructuring of small farms, support for the development of local agri-food markets, strengthening of consultancy networks for farmers and entrepreneurs.
- » **Improving farm profitability** by providing fairer and more targeted support by reducing income disparities between farms of different sizes (particularly in favour of smaller farms) and regions of the state through the use of, for example, complementary redistributive income support.
- » **Increasing the profitability of fish farms,** ensuring generational exchange, ensuring the biodiversity of aquatic ecosystems, combating climate change and reducing CO₂ emissions, building a business model that is resilient and flexible to market demands, building operational capacity based on knowledge and experience, building development capacity by strengthening cultural ties, ensuring an efficient institutional system for control and enforcement of the Common Fisheries Policy and improving the efficiency of control activities and the effectiveness of the fisheries data collection system.

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- » **Conservation of genetic diversity of crops and livestock** – safeguarding in the collections of gene banks the genetic resources of plants for food and agriculture and maintaining local livestock breeds at risk of extinction. Actions to support biological progress in animal and plant production aimed at optimising the genetic base.
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- » Improving the **mechanism to ensure coherence between the implemented tasks** of agricultural advisory units and the priorities and challenges for agriculture and rural areas identified under the EU Common Agricultural Policy and in strategic documents.
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- » **Promotion of Polish high-quality food, including regional, traditional and organic food on the domestic, European and world markets.** The aim is to create a positive image of Polish food, increase the competitiveness of Polish high-quality food and build a strong and recognisable brand of Polish agri-food products.
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- » **Enabling farm and fishery work and small-scale additional non-agricultural economic activities and supporting the process of entrepreneurship development in rural areas** through the integration of business environment institutions working for the development of rural areas, their promotion and improvement of the quality and efficiency of the services provided.
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- » **Satellite Crop Monitoring System project** – design, construction and development of an IT system using synergy of satellite, meteorological, soil and statistical data to monitor agricultural crops across Poland. Unique on a European scale, the system, using satellite remote sensing and artificial intelligence, will provide comprehensive knowledge on the condition of agricultural crops, forecast the occurrence of adverse weather events.
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- » **Promotion of a healthy diet among schoolchildren** by making fruit, vegetables, milk and dairy products available to children and educational activities implemented in schools, as well as promotion of proper eating habits and physical activity, work on a friendly food labelling system, research on consumer preferences regarding food choices.
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Strategic documents setting out directions for action

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- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
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- » Strategy for sustainable development of rural areas, agriculture and fisheries 2030
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- » Strategic Plan for the Common Agricultural Policy 2023-2027
-
- » National Recovery and Resilience Plan
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Challenges and lessons learned

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- » **Increasing the resilience of food supply chains. Distortions in supply chains, protectionism of local markets, and closed borders** are identified as causes of food crises and drivers of high global food prices. To increase resilience in this regard, it is worthwhile to diversify food supply sources in favour of countries hitherto more resilient to supply chain disruptions; to shift from the common policy of *just-in-time* production to increasing stocks and storage bases of key inputs; to seek suppliers located closer to their own production base.
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- » **Mitigating and adapting to climate change** creates the need to seek innovative agricultural solutions to help increase yields and generate on-farm savings under changing conditions. A key challenge in this area is for Poland to meet the EU's *Farm to Table* strategy target of reducing nutrient losses by 50% by 2030, while maintaining soil fertility and protecting the environment.
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- » **Declining employment in the agricultural sector** is caused, among other things, by demographic changes, increasing efficiency of agrarian practices and lack of interest in agriculture among young people.
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- » **Overexploitation of natural resources** manifested by land degradation and excessive erosion is caused by over-intensive field production, poor management of set-aside and crop rotations and overgrazing of animals. In addition, the poorly balanced use of pesticides leads to leaching of minerals from the soil, which worsens the environment. This should be countered by a change in the approach to the implementation of agricultural policy focusing on results (instead of only verifying compliance with EU regulations). A farmer applying for direct payments, among other things, will be required to meet Good Agricultural and Environmental Condition of Land (GAEC) standards and Statutory Management Requirements (SMRs). In addition, greening payments have been replaced by area-based ecoschemes incentives that aim to reduce overexploitation of natural resources, prevent land erosion, reduce fertiliser use, rationally manage crop rotations, and encourage more pro-environmental practices among agricultural producers.
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- » **Reducing food waste and reducing losses in food production is crucial in the face of ensuring food security, growing external crises and shaky supply chains. Food is wasted at every stage of the food chain, but especially in households.** Given the specificity of this issue, there is an urgent need not only to adopt specific legislative solutions in this regard, but also to promote self-regulatory practices.



SDG 3 Good health and well-being



Ensure healthy lives and promote wellbeing for all at all ages

Ensuring the health and well-being of citizens has taken on particular importance as a result of the outbreak of the Covid-19 pandemic. Reducing inequalities in access to healthcare and strengthening the healthcare system, particularly in the area of e-health through digitisation of healthcare services, became a particular priority for Poland.

National priorities:

1. Decrease in morbidity and mortality due to civilization diseases.
2. Inequality reduction in access to healthcare.
3. Increase in early disease detectability and increase in access to modern therapies.
4. Improvement of healthcare system quality and patient safety including the development of e-health area.
5. Comprehensive improvement of air quality reaching the state of no risk to health and environment in accordance with EU legislation and, in a longer-term perspective, WHO guidelines by reducing emissions of pollutants into the air.

Diagnosis

Sufficient policy and implementation, and/or met based on data.

Trend description

Poland has a rapidly ageing population and a number of negative trends related to the lifestyle of the society (low physical activity, highly processed food) and unfavourable phenomena in the environment. The rate of healthy life expectancy remains at a similar level compared to 2018 – for men: 60.5 years in 2018 and 60.3 years in 2020, and for women: 64.3 years in both 2018 and 2020. (Eurostat, 2021).

In Poland, public health plays a key role. Prevention, prevention and health promotion are the most important factors responsible for the sustainability of the health care system and the extension of life, including healthy life. In the face of current demographic and social changes, proper organisation of public health is of ever-increasing importance for prolonging and improving the quality of life of Polish women and men. The analysis of prevalence, mortality, as well as other health data (dietary habits, addictions, physical activity), indicates an urgent need to strengthen public health in Poland.

The challenge is still to limit the increase in prevalence, especially in cardiovascular diseases, cancer, metabolic diseases (diabetes), neurological and psychiatric diseases and various forms of allergies.

A worrying trend is still the high number of deaths from malignant neoplasms, although there was a slight decrease between 2018 and 2020 (from 263.9 to 261.6 per 100,000 population). In contrast, the number of deaths from diabetes per 100,000 population increased (from 23.5 in 2018 to 31.9 in 2020). The problem of overweight and obesity remains a significant challenge. The percentage of people over 15 years old suffering from obesity, according to BMI, has increased from 16.7% (2014) to 18.5% (2019).

In parallel, the digitalisation of healthcare services is progressing. The percentage of healthcare entities with IT solutions that allow medical records to be maintained in electronic form has increased, from 56.6% in 2018 to 68.4% in 2021. These activities contribute to improving the level of quality of the healthcare system and patient safety, reducing inequalities in access to healthcare, increasing health awareness and detecting diseases at early stages.

Poland's air condition is improving. Between 2018 and 2021, the number of zones with exceedances of air quality standards has decreased significantly, especially for the PM10 and PM2.5 fractions, which have been the most problematic so far; not only due to the favourable meteorological conditions, but primarily as a result of the corrective measures taken at all levels of air quality management. The particularly positive effects of the measures taken are evident in the downward trend of the so-called national average exposure indicator for PM2.5. The value of the indicator has decreased from 22 µg/m³ in 2018 to 17 µg/m³ in 2021.



Key actions contributing to the SDG achievement in Poland

- » **Implementation of the National Health Programme 2016–2020 and 2021–2025**, the strategic objective of which is to increase the number of years lived in health and reduce social inequalities in health.
- » Strengthening, increasing the efficiency and quality of primary health care and coordinated care, streamlining and accelerating the patient's treatment pathway.
- » **Implementation of the Newborn Screening Programme in Poland for 2019–2026** aimed at reducing mortality of newborns, infants and children due to congenital diseases and preventing severe and permanent physical and intellectual impairment resulting from these diseases.

- » **Medical Fund** to support activities aimed at improving health and quality of life in Poland by providing additional sources of funding.
- » **Antimicrobial resistance as one of the measures to improve patient safety** was implemented under the “National Antibiotic Programme 2016-2020” and then under the National Health Programme 2021-2025.
- » **POLKARD Cardiovascular Disease Prevention and Treatment Programme 2017–2020.**
- » Continuation of the nationwide campaign “Depression. Understand. Help.” as part of the **Programme for the Prevention of Depression in Poland 2016–2020.**
- » **Establishing a Support Centre for adults in mental health crisis** as a 24-hour, free, specialised help and support service and access to information on where to seek help and raising public awareness of mental disorders.
- » Purchase of antiretroviral drugs and vaccines for adults and children as part of **antiretroviral treatment for people living with HIV in Poland for 2017–2021.**
- » Launch of the **Home Medical Care Platform** to monitor the status of people undergoing Covid-19 and to implement telemedicine pilots and prevention programmes.
- » Actions to increase the 5-year survival rate from the end of cancer treatment, increase cancer detection at early stages and improve quality of life during and after treatment as part of the **National Oncology Strategy 2020 – 2030.**
- » Aiming for **self-sufficiency in quantity and improved safety of blood and blood components.**
- » **Free medicines for seniors over 75 years of age.** The list of free medicines is updated by the Ministry of Health.
- » **Clean Air Priority Programme.**
- » **Stop Smog Programme.**



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » Human Capital Development Strategy 2030
- » Strategic framework for the development of the health system 2021-2027, with an outlook to 2030 (Healthy Future)
- » Strategy of deinstitutionalization – health care for the elderly (annex to the Healthy Future)
- » National Health Programme for 2016-2020 and for 2021-2025
- » National Programme of Cardiovascular Diseases 2022-2032

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- » National Oncology Strategy 2020-2030

 - » National Programme for the Development of Transplantation Medicine, and its further iteration: National Transplant Programme

 - » Update of the National Air Protection Program to 2025 (with an outlook to 2030 and 2040).

 - » National programme for the reduction of air pollution

 - » The 2030 National Environmental Policy – the Development Strategy in the Area of the Environment and Water Management 2030 National Urban Policy 2030

 - » National Recovery and Resilience Plan



Challenges and lessons learned

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- » **Building an effective public health system** focusing on the promotion of proper lifestyle habits (reducing exposure to risk factors, especially those related to lifestyle) and on the implementation of long-term and preventive actions with the primary goal of preventing the occurrence of civilisation diseases.

 - » **Reducing disparities in access to medical services and improving the functioning of the health care system.**

 - » **Development and dissemination of digital e-health services and the use of innovative technologies** in the health sector cover primarily the following areas: development of public digital services increasing accessibility to healthcare services, building digital competencies on the part of patients and medical staff and measures to increase digital maturity of entities performing medical activity, development of innovation.

 - » Creation of a network of strong, effective and competent laboratories performing research tasks as a guarantee of **patient safety** and **medication safety**.

 - » **Increasing the availability of adequate technical and organisational conditions for the collection of blood and blood components.**

 - » **Returning to pre-pandemic donation and transplantation activity**, and then moving closer to European rates in the number of organs, tissues and cells collected and transplanted.



SDG 4 Quality education



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Development of technology, digitalisation and progressive climate change determine expectations on the labour market. In this context, building an education system and preparing a generation to move freely in a globalised world is becoming increasingly important.

National priorities:

1. Improvement in quality and attractiveness of vocational education, improvement in adjustment of vocational training and education to labour market needs.
2. Creation of conditions for education development all over the country and equalization of educational opportunities.
3. Creation of conditions for adults' wider engagement in learning in various forms and places and for the recognition of learning outcomes acquired outside formal education.
4. Improvement in education innovativeness.
5. Education for sustainable development.

Diagnosis

Sufficient policy and implementation, and/or met based on data.

Trend description

There have been many recent changes in the Polish education system. The current education system is directed at improving the performance of students and equipping them with the competences necessary to live and work in a modern, sustainable society. According to data from the Central Examination Commission, of the 2018 graduates who took all compulsory examinations in the main term, 79.7 per cent were awarded a secondary school leaving certificate, compared to 74.5 per cent in 2021 (and 78.2 per cent in 2022). Between 2018 and 2020, there was a decrease in the unemployment rate of graduates of vocational training schools (from 27.3% to 22.2%), but a worrying development is its increase in 2021 to 28.8%, which may be due to changes in the labour market as a result of the Covid-19 pandemic.

The pandemic has also had its impact on tertiary education, study conditions and remote education services. Material support mechanisms were introduced or strengthened, social and teaching infrastructure was improved. The pandemic period has highlighted the hitherto unexploited opportunity for teaching, participation in scientific conferences or the possibility of enriching research through the use of the remote form.

Increasing the quality of education is influenced, among other things, by the internationalisation of higher education. More and more foreigners are studying at Polish universities – an increase from 6.3% in 2018 to 7.2% in 2021 has been recorded. In view of the challenges and advances in technology and digitalisation, digital skills education remains extremely important.



Key actions contributing to the SDG achievement in Poland

- » **Implementation of the “Government programme to help students with disabilities in the form of subsidising the purchase of textbooks, educational materials and teaching materials in 2020–2022”.** (Work on the next edition of the programme for 2023–2025 is in progress).
- » **Forecast of demand for employees in occupations of vocational education** (annual announcement of the minister competent for education, from 2019) – constant monitoring of needs at the national and voivodeship labour market level.
- » **Monitoring of careers of graduates of public and non-public post-primary schools (annually from 2021)** in order to continuously adapt the education system to the changing socio-economic conditions.
- » **Vocational education adapted to the needs of the modern economy and the expectations of the labour market** – introduction of new professions to the classification of professions of vocational education or making modifications in the scope of existing professions, defining core curricula for education in these professions and defining additional professional skills in the scope of selected professions.
- » **Launch of education in upper secondary vocational schools from 1 September 2020.**
- » **Development of regulations on the minimum employment of specialist teachers in kindergartens and schools depending on the number of children/students** (from September 2022).
- » **Monitoring the Economic Lives of Graduates from Public and Non-Public Higher Education Institutions** – allows prospective

students to make an informed decision about their course of study, and gives universities a premise for possible adjustments to their educational offer.

- » **The “Implementation Doctorate” programme** conducted in the dual system as an important step in building a solid bridge between science and business.
- » **Implementation of the “Didactic Excellence Initiative” project** to support public vocational universities in improving the quality of education in faculties with a practical profile.
- » **Activities of the National Agency for Academic Exchange.**
- » NAWA Professorship Programme, involving foreign scientists in the research and teaching activities of Polish universities;
- » **Polish Returns Programme** as part of the **National Academic Exchange Agency’s** activities, enabling outstanding Polish scientists to return to Poland and take up employment at Polish universities and research institutions;

- » **The General Władysław Anders Scholarship Programme for the Polish community abroad**, which enables young people of Polish descent (of Polish nationality) and holders of the Pole’s Card to pursue higher education in Poland and improve their knowledge of the Polish language;
- » **Improving the quality of education** – the “Universities of the Future – new learning opportunities” project, which aims to improve the competences of those participating in higher education in line with the needs of the economy, labour market and society;
- » **Implementation of a number of initiatives under the European Social Fund** – e.g. preparation of a model of Local Knowledge and Education Centres; development of coordination and cooperation mechanisms for lifelong learning; preparation of models for the implementation of skills improvement pathways (implementation of the 2016 Council Recommendation on Skills Improvement Pathways – i.e. development of basic skills of adults); development of the Integrated Qualifications Register and the Integrated Qualifications System; development of the Development Services Database; support for the system of Sectoral Competence Councils.



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » Productivity Strategy 2030
- » Human Capital Development Strategy 2030
- » Integrated Skills Strategy 2030
- » National Science Policy
- » The 2030 National Environmental Policy – the Development Strategy in the Area of the Environment and Water Management 2030



Challenges and lessons learned

- » **Supporting lifelong learning**, in particular flexible upskilling and re-skilling opportunities for all, including entrepreneurial skills and digital competences, better anticipation of change and demand for new skills based on labour market needs, facilitating career transitions and supporting professional mobility.
- » **Support and investment in the digital transformation of the educational system** under the European Funds for Social Development 2021-2027 Programme and the National Plan for Reconstruction and Resilience envisages the implementation of comprehensive sets of projects on equipping schools with new technologies, developing digital educational resources and IT tools to support the digitisation of educational processes, training staff in the use of digital tools in the teaching process and in the management of the educational system.
- » **Further development of vocational education** through improvement of staff skills, creation of Industry Skills Centres, development of vocational counselling and promotion of vocational education.
- » **Development of inclusive education** by providing support for psychological and pedagogical counselling, increasing the availability of early childhood development support and family support, staff development in the field of inclusive education.
- » Further **development of green skills** and meeting the economy's need for skilled workers to support a just transition.
- » **Counteracting the effects of demographic changes** in Poland by expanding educational opportunities for citizens of countries where such access is difficult (developing countries, countries affected by social or armed conflicts).



SDG 5 Gender equality



Achieve gender equality and empower all women and girls

The Constitution of the Republic of Poland, the Labour Code and other laws ensure compliance with the principle of equal treatment of women and men. These guarantees include, in particular, the equal right of both sexes to education, employment and promotion, to equal remuneration for work of equal value and to social security.

National priorities:

1. More complete fulfillment of the principle of women and men's equality.
2. Active pro-family policy.
3. Ensurance of conditions for women's return to labour market after a break from employment due to childbirth and childcare.

Diagnosis

Sufficient policy and implementation, and/or met based on data.

Trend description

Over the years, an improvement in the situation in Poland in terms of gender equality has been observed. The influence of women on Poland's economic development is increasing year by year. Women's entrepreneurial attitudes in Poland are strengthening and the share of enterprises run by them in the economy is stable, higher than the EU average. On the other hand, women are still underrepresented in business – 34% of companies (about 1.1 million) listed in the Central Register and Information on Economic Activity (CEIDG) were founded by women in 2021. The proportion of women making up senior management is slightly higher (around 38%), while the proportion of women on the management and supervisory boards of listed companies is significantly lower (around 14-16%).

Between 2018 and 2020, the gender earnings gap (wage gap) narrowed by 4 p.p. (from 8.5% to 4.5% with an EU average of 13% in 2020).

Women's representation in the Sejm of the Republic of Poland is increasing, from 27.4% in the previous legislature (2015-2019) to 28.7% now (2019-2023).

It is becoming easier to combine work and family responsibilities thanks to the increased availability of childcare facilities for children up to the age of three. There is a steady increase in the rate of children in institutional care. In the period 2018-2022, this rate increased from 19% to 32.7%.

Between 2018 and 2020, the percentage of inactive women due to family and housekeeping responsibilities decreased from 19.2% to 18.2%.



Key actions contributing to the SDG achievement in Poland

- » **Activation measures for unemployed women** helping them to enter or return to the labour market by Labour Offices.
- » **Protecting compliance with the principle of equal treatment in access to and use of labour market services and instruments** irrespective of sex, race, ethnic origin, nationality, religion, creed, belief, worldview, disability, age or sexual orientation.
- » **"Equal pay"** – an application to estimate the pay gap, taking into account their gender, age, education and other selected characteristics (i.e. the so-called "adjusted wage gap").
- » **National Action Programme for Equal Treatment 2022–2030** – a legislative package that will implement the principle of pay transparency as a means to combat the pay gap and strengthen anti-discrimination education, followed by reporting on progress through an annual "Gender Pay Gap" report.
- » **National Programme for Counteracting Violence in the Family** – including activities in the areas of: providing protection and assistance to persons experiencing family violence; raising public awareness of the causes and consequences of family violence; promoting non-violent parenting methods; disseminating information on forms of assistance to persons experiencing and perpetrating family violence.
- » **Preventing and combating domestic violence against women** by establishing new measures to provide greater protection for victims of domestic violence and to prevent secondary victimisation of victims of sexual violence – introducing an order for the perpetrator of the crime to immediately leave the jointly occupied dwelling and its immediate surroundings and a prohibition on approaching the dwelling and its immediate surroundings.



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » Human Capital Development Strategy
- » National Action Programme for Equal Treatment
- » National Programme for Counteracting Poverty and Social Exclusion.
Update 2021-2027, public policy with an outlook to 2030
- » National Programme for Counteracting Violence in the Family
- » National Reform Programme
- » National Recovery and Resilience Plan



Challenges and lessons learned

- » **Introduction of solutions facilitating the reconciliation of work and family life**, including facilitating access to institutional forms of childcare of satisfactory quality and affordability – further increase in the number of care places in crèches, children's clubs and day care providers.
- » **Counteracting violations of the principle of equal treatment and raising public awareness on equal treatment**, including on the causes and consequences of violations of the principle of equal treatment.
- » **Systematic promotion of women's equality in the social and public space** and raising their own awareness of potential areas of exclusion.
- » **Institutional actions aimed at stimulating the development of bottom-up networks created by entrepreneurial women** and creating favourable conditions for their development and facilitating access to them for women with entrepreneurial potential but without entrepreneurial experience.



SDG 6 Clean water and sanitation



Ensure availability and sustainable management of water and sanitation for all

In terms of sustainable water resources management, the priority remains the implementation of river basin management plans, flood risk management plans for river basin districts and the drought prevention plan. It is also crucial to develop legal and financial mechanisms to foster the rational use of water resources and the implementation of water-efficient technologies. The adoption of the Law of 20 July 2017. – Water Law led to the full implementation of the principle of cost recovery of water services provided for in Article 9 of the Water Framework Directive.

National priorities:

1. Increase in disposable water resources, improvement of its ecological state and chemical quality.
2. Creation of legal and financial mechanism conducive to rational use of water and implementation of water efficiency technologies as well as development and modernization of wastewater treatment plants.

Diagnosis

Sufficient policy and implementation, and/or met based on data.

Trend description

The quality of water in Poland is improving. In towns and cities across the country, tap water is directly drinkable.

In Poland, the number of new wastewater treatment plants and the proportion of the population using wastewater treatment plants are steadily increasing. The proportion of the population using wastewater treatment plants has increased from 74% in 2018 to 75.2% in 2021, with 94.6% in urban areas and from 42.9% to 46.5% in rural areas. Technologies based on mechanical removal of pollutants from wastewater are being eliminated and replaced by highly efficient wastewater treatment technologies with enhanced nutrient removal.

In 2021, the volume of wastewater requiring mechanical treatment was 487.7 hm³ (23% of treated wastewater), while the volume of wastewater subjected to advanced treatment processes was almost 1,200 hm³ (55% of treated wastewater). There is still a proportion of wastewater requiring treatment (6%) that is not subjected to these processes.

Between 2018 and 2021, the share of industrial and municipal wastewater treated biologically, chemically and with enhanced nutrient removal in the total volume requiring treatment decreased slightly (from 73.2% to 72.9%).

The degree of implementation of integrated water resources management in Poland in 2020 was 71% (on a scale from 0 to 100, a higher score indicates greater progress).



Key actions contributing to the SDG achievement in Poland

» **Development of an investment programme to improve the quality and reduce the loss of water for human consumption** by strengthening the policy of ensuring the health security of water consumers and reducing the loss of water in water supply infrastructure.

» **National programme of surface water renaturalization and Handbook of good practices for surface water renaturalization.**

» **Implementation of statutory and scientific research tasks by the Institute of Meteorology and Water Management – National Research Institute** in the field of hydrological and meteorological protection of the society, environment, cultural heritage, economy and recognition of threats of dangerous phenomena occurring in the atmosphere or hydrosphere, as well as for the needs of recognition and shaping and protection of the country's water resources and state service for the safety of damming structures.

» **Priority programmes of the National Fund for Environmental Protection and Water Management (NFEPWM):**

The "My Water" programme to increase the level of retention on properties next to single-family dwellings and the use of collected rainwater and snowmelt. Funding for the purchase, installation, construction and commissioning of facilities to manage rainwater and snowmelt;

Adapting to climate change aimed at providing financial support for projects in the field of: "green-blue" infrastructure, elimination of impermeable surfaces, sustainable rainwater and stormwater drainage management systems and securing drinking water for the population;

Water and wastewater management

– financial support for projects in the field of construction, expansion or modernisation of municipal wastewater treatment plants, construction, expansion or modernisation of collective sanitary sewage systems, construction of building connections to the existing sanitary sewage system in the agglomeration area and construction or modernisation of water supply systems;

Water and wastewater management

in industrial plants carried out within the framework of financial support for projects concerning the construction, extension, modernisation of industrial sewage treatment plants for specific industrial sectors.

» Implementation of measures aimed at improving or maintaining good water status in the river basin districts:

Oder, Vistula, Dniester, Danube, Banówka, Elbe, Neman, Pregola, and Świeża rivers.



Strategic documents setting out directions for action

- » Strategy for Responsible Development by 2020 (with a perspective to 2030)
- » National Environmental Policy 2030 – the development strategy in the area of the environment and water management
- » Strategic adaptation plan for sectors and areas sensitive to climate change until 2020, with a perspective until 2030
- » National Programme for Municipal Waste Water Treatment and its updates
- » Water scarcity prevention programme
- » Plan to counteract the effects of drought adopted by Ordinance of the Minister of Infrastructure of 15 July 2021
- » Investment programme for improving water quality and reducing losses of water for human consumption
- » River basin management plans for following basins Oder, Vistula, Dniester, Danube, Banówka, Elbe, Neman, Pregola and Świeża rivers
- » Flood risk management plans
- » National Recovery and Resilience Plan



Challenges and lessons learned

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- » Improving the **ecological and chemical status** of surface water, in particular preventing the occurrence of environmental disasters.

 - » **Improving access to water for human consumption**, particularly for marginalised groups.

 - » **Reduce water scarcity and wastage, including water losses in distribution systems.**

 - » Increase **funding for investments in water and wastewater management** from national and the EU funds.

 - » **Further investment in wastewater management**, including further development of the sewerage network and investment in the construction and modernisation of wastewater treatment plants.

 - » **Development of a nationwide education and financing programme that will contribute to the rapid and effective implementation of the provisions of the drought plan.**

 - » Higher funding for flood and drought risk management activities, taking into account retention and restoration measures.



SDG 7 Affordable and clean energy



Ensure access to affordable, reliable, sustainable and modern energy for all

Ensuring clean and accessible energy, and addressing the energy needs of citizens, is crucial for Poland, especially in view of the numerous challenges to energy security associated with Russia's invasion of Ukraine. Further diversification of the supply of energy resources and the pursuit of independence in this regard.

National priorities:

1. Improvement of energy efficiency.
2. Creation of conditions for steady and sustainable development of energy sector.
3. Reduction of impact of energy sector on the environment.
4. Ensurance of energy security of the state.

Diagnosis

Sufficient policy and implementation, and/or met based on data.



Key actions contributing to the SDG achievement in Poland

Trend description

The energy intensity of the Polish economy is systematically decreasing (primary energy intensity of GDP decreased by 8.9% in 2020 compared to 2018, while final energy intensity of GDP decreased by 6.5%).

The share of energy from renewable sources (RES) in gross final energy consumption increased from 14.9% in 2018 to 15.6% in 2021. The energy sourced from RES in 2021 came predominantly from solid biofuels (69.4%), wind power (10.9%) and liquid biofuels (8.1%). In December 2022, the installed capacity of RES in Poland amounted to 22.7 gigawatts (GW), which means that the installed capacity of renewable energy sources represents 37.6% of the total installed capacity in the Polish electricity sector. Between 2018 and 2022, the installed capacity of RES increased by 8.2 GW or 97.77% compared to 2018.

The most rapidly growing branch of RES in Poland is photovoltaics. In 2021, in terms of installed capacity, it became the largest RES source (7.4 GW), and by the end of 2022, the capacity of photovoltaic installations exceeded 12 GW. A steady development of distributed prosumer energy is observed. The number of micro-installations increased from around 28,800 in 2017 to more than 1.2 million in December 2022. The capacity of prosumer installations reached 8.3 GW in August 2022.

Domestic coal resources will remain the main element of Poland's energy security and the basis of the country's energy balance, especially in the context of the energy crisis caused by Russia's aggression against Ukraine. The share of coal in electricity generation will be around 60% in 2030. Nuclear power will be included in the energy balance of Poland after 2030.

- » **Increasing the installed capacity of RES in the Polish power system.** In line with the *Energy Policy of Poland until 2040* and the current challenges posed by the energy crisis, Poland will strive to increase the share of electricity generation using renewable energy sources so that at least half comes from RES. Poland has prepared an appropriate legal framework for the development of the offshore wind energy sector, where installed capacity is expected to reach almost 6 GW by 2030 and 11 GW by 2040.
- » **Ensuring the further development of distributed energy based on RES** through measures aimed at moving away from fossil fuels towards the development of various forms of distributed energy (prosumers, energy clusters, energy cooperatives), based on RES (photovoltaics, onshore and offshore wind power, small hydropower plants, biogas plants).
- » **Ensuring an attractive legal framework to support the development of distributed civic energy.** In 2019, the first edition of the "My Electricity" programme was launched, guaranteeing subsidies for investments in domestic photovoltaic micro-installations, while in 2022, the possibility of subsidies for energy and heat storage was introduced. To date, there have been four editions of the Programme. Almost 300,000 households have benefited from the programme, and the programme has succeeded in reducing CO₂ emissions by 1.9 million kg per year. From 1 April 2022, the development of prosumerism entered another phase of development – the net-metering system (accounting for electricity produced from a photovoltaic installation with electricity consumed during the billing period – kWh produced for kWh consumed) has been replaced by a net-billing system. The new net-billing system assumes that there is no longer any long-term storage of energy within the electricity grid, but the excess is sold to the grid at prices close to wholesale prices.

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- » **A programme to support energy communities** including investment and advisory support for the creation of energy communities, including energy clusters and energy cooperatives, and increasing their energy self-sufficiency.
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- » **Strategy for Distributed Energy Development**, including a strategy for the development of energy clusters, updating the assumptions of the Energy Policy of Poland until 2040 in this area. The strategy includes, inter alia, actions to develop a regulatory environment friendly to distributed energy and to promote the wider use of smart and modern solutions conducive to the development of this energy sector.
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- » **Supporting the development of the large-scale energy sector** by developing the RES sector and maximising the share of domestic products in the value chain. Increasing the number of jobs in the manufacturing segment remains a priority. In addition, 12.2 GW of RES capacity was contracted under the auction system between 2016 and 2022. In 2021, Poland extended support for the auction system for 2022-2027, securing funds for the contracting of a further approximately 13 GW of RES capacity.
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- » **Polish Nuclear Energy Programme** – adoption of a resolution on 2 November 2022 on the construction of large-scale nuclear power plants in Poland, indicating the technology on the basis of which the first nuclear power plant in Poland will be built. The first unit is to be commissioned by 2033. Increasing the role of local government in the decision-making process on the location of wind power plants and making local investment in this segment more dynamic.
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- » Implementing the **Polish Hydrogen Strategy** until 2030 with an outlook until 2040, by adapting legal regulations to the wider use of hydrogen in: transport, energy and industry, among other things.
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- » **Supporting the development of geothermal energy system in Poland** by increasing the number of installations using thermal waters for heating purposes and educational activities to gain knowledge of geothermal

conditions in Poland, as well as financial support in the form of a priority programme launched in 2020 by the National Fund for Environmental Protection and Water Management entitled *Making thermal waters available in Poland*.

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- » **Aiming to reduce dependence on fossil fuel imports in transport**, inter alia, by increasing the use of renewable energy – including in the form of bio-components added to traditional fuels, clean biofuels and electricity from renewable energy sources.
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- » **Actions in the area of power generation and the power grid** within the framework of the so-called “capacity market”, in operation since 2018, which is a mechanism for financing new generation capacity and the modernisation of existing capacity. It will allow to ensure security of electricity supply to all consumers and will also constitute one of the impulses for decarbonisation of the Polish generation mix (investments in low-carbon capacities).
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- » **Development and implementation of mechanisms to increase the potential for RES connection** to the electricity grid.
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- » **Changes to the regulatory environment to remove administrative barriers to the development of the electricity grid**, including the lowest voltage grid.
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- » **Dynamic development of grid infrastructure**, including distribution infrastructure as one of the elements supporting the process of connecting RES installations to the grid.
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- » **Construction of a smart grid** as a culmination of the development of the national electricity grid. Installation of smart metering and the development of smart grid with at least 80% of end-users equipped with remote reading meters is the smart grid objective by 2030.
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- » **Ensuring security of natural gas supply for all consumers**, including through diversification of supply routes. The creation of conditions for the establishment in Poland of a regional natural

gas transmission and trade centre for Central and Eastern European and Baltic States (gas hub) is of vital importance for the functioning of the domestic natural gas market. This undertaking will be made possible primarily by the Baltic Pipe gas pipeline, the expansion of the liquefied natural gas (LNG) terminal in Świnoujście, the construction of a floating LNG terminal in the Gulf of Gdansk and connections with neighbouring countries.

- » **Further reinforcement of actions to improve the broader energy efficiency of buildings** through a long-term building policy focusing on the energy performance of newly designed buildings and deep thermo-modernisation and a gradual shift away from conventional energy sources.

- » **Ensuring the security of crude oil and fuel supplies to all customers**, including by the diversification of supply directions, increasing the capacity of Naftoport and investing in the infrastructure necessary to ensure the stability of the supply of crude oil and petroleum products.



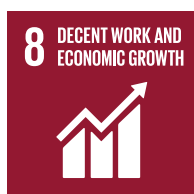
Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » Energy Policy of Poland until 2040
- » National Energy and Climate Plan for the years 2021-2030
- » National Environmental Policy 2030 – the development strategy in the area of the environment and water management
- » Polish Nuclear Energy Programme
- » Polish Hydrogen Strategy until 2030 with an outlook until 2040
- » Multi-year Program for the Development of the use of Geothermal Resources in Poland – a roadmap for geothermal development until 2040 with an outlook until 2050
- » Strategy for Development of Renewable Energy in Poland until 2040
- » Long-term strategy for the renovation of buildings



Challenges and lessons learned

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- » **Making the national economy independent from imported fossil fuels from the Russian Federation** as a result of the current geopolitical situation with broad energy policy implications. It is crucial to ensure stable energy supply as a prerequisite for the further achievement of sustainable development goals. Energy self-sufficiency and independence from the supply of energy resources from unstable suppliers is a guarantee of energy security.
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- » **Further diversification of directions and sources of supply of energy raw materials, especially the search for alternatives to oil and coal.**
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- » **Strengthening Poland's position on the European gas market.** This will be achieved primarily through the creation of a regional gas transmission and trade centre. To this end, it is necessary to further develop the service and trade offer. The development of the market will also take place due to the progressive gasification of the country and the increase in the use of gas in segments which have so far accounted for a small proportion of overall consumption, e.g. households, industry, heating, electricity, including units which can act as a reserve for unstable RES sources, and in transport.
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- » **Developing low-carbon generation capacity, ensuring security of electricity supply and developing the power grid.** To this end, a number of initiatives will be undertaken, such as legislative changes to streamline the investment process in the power grid.
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- » **Further support for the development of renewable distributed energy and large-scale RES projects.** Measures implemented to date have allowed for significant increases in capacity and number of micro-installation owners.
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- » **Increasing the share of renewable energy in transport by implementing instruments aimed at encouraging the development of alternative technologies,** such as advanced biocomponents produced from waste materials, as well as renewable fuels of non-biological origin, including hydrogen. Taking into account the gradual development of electromobility in Poland and the activities carried out in this field, both supporting the purchase of electric cars and the development of infrastructure for charging them, it is also necessary to **introduce a tool to encourage greater involvement of electricity from renewable sources.**
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- » **Further implementation of the Polish Nuclear Energy Programme** to strengthen the country's energy security, diversify the energy mix and continue Poland's fulfilment of its commitments under the European Union's climate and energy policy.
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- » **Reinforcement of activities and programmes supporting energy efficiency improvements in buildings** as part of the implementation of the "Long-term strategy for the renovation of buildings".



SDG 8 Decent work and economic growth



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Ensuring sustainable, balanced economic growth and supporting an inclusive labour market are key to building the long-term competitiveness of the Polish economy.

National priorities:

1. Search for new competitive advantages based on products' technological advancement, quality and innovativeness as well as mechanisms for internationalization of enterprises.
2. Entrepreneurship development (legal facilitation in conducting economic activity and access to financial instruments).
3. Increase in employment rate, including the promotion of stable forms of employment.
4. Work activation of young people, women, persons aged 50+, long-term unemployed as well as persons with disabilities.
5. Development of responsible migration policy.

Diagnosis

Sufficient policy and implementation, and/or met based on data.

Trend description

Poland is experiencing dynamic economic growth despite unfavourable external conditions. In recent years, the gap between Poland and the EU-27, measured by GDP per capita (in purchasing power standards – PPS), has clearly decreased (in 2018 – 71%, in 2021 – 77%). Despite significant disturbances and crisis phenomena in the external environment, economic convergence has taken place thanks to favourable macroeconomic conditions, structural reforms and with the support of national and European funds. The government is implementing a number of measures aimed at improving the competitiveness and regulatory environment of Polish companies. It seeks to ensure conditions for fair competition, eliminate market failures, reduce development barriers to entrepreneurship and introduce modern instruments for business development. It has introduced hundreds of changes in the law, which are included in the “Constitution for Business”, the “100 changes for companies” package, the SMEs Package. R&D activities are promoted, a friendly environment for the development of start-ups is also being created.

A significant challenge for Poland, as for many countries in Central and Eastern Europe, remains high inflation (16.6% at the end of December 2022), largely conditioned by external factors (mainly prices of energy carriers due to the war in Ukraine). The government is taking measures to limit its negative impact on the economy and society (e.g. as part of the anti-inflation shield).

Between 2018 and 2022, the situation on the labour market in Poland has improved significantly. The unemployment rate according to the Labour Force Survey (BAEL) is the lowest in 30 years (in the 25-74 age group in Q3 2022, it was 2.3%). Significant improvements can also be seen in employment

indicators. According to Statistics Poland/BAEL data, in 2021, Poland's employment rate for people aged 20-64 will be 75.4%. In view of Poland's obligations under the European Pillar of Social Rights (EPSR), the goal is to reach at least 78.5% by 2030.

Labour market participation of working-age people with disabilities is also increasing. Between 2018 and 2021, the labour market participation rate of people with disabilities of working age increased by 4.6 p.p. (from 28.3% to 32.9%), the employment rate – by 4.5 p.p. (from 26.2% to 30.7%), and the unemployment rate decreased by 0.3 p.p. (from 7.2% to 6.9%). However, the labour force participation rate of people with disabilities remains significantly lower than that of non-disabled people¹.

Average wages are increasing, both in the economy (by 4.1% on average per year over the 2018-2021 period) and in the business sector (by 3.6% on average per year over the 2018-2021 period).

The proportion of people employed on the basis of an employment relationship in relation to the number of people working in the national economy is increasing (up 6.5 p.p. to 80.4% in 2018-2021).

The share of the entire sector of micro, small and medium-sized enterprises (MSMEs) in the generation of added value is still lower than the EU average (50.0% against 51.8% in 2021), although this sector shows a higher share of the total number of employed people in Poland in relation to the result for the EU as a whole (66.7% against 64.4% in 2021). This means that the entirety of MSMEs in Poland is characterised by relatively lower productivity in relation to the EU, which may be influenced by a number of factors, such as the technical equipment, the extent of use of innovative solutions in the entire scope of activity, digitisation of processes, or the quality of management.

¹ Due to the implementation of methodological changes resulting from the revision of the European Labour Force Survey EU LFS (in Poland, BAEL), introduced by the framework regulation for social statistics, i.e. Regulation (EU) 2019/1700 of the European Parliament and of the Council of 10 October 2019 and its implementation acts, BAEL data from Q1 2021 onwards cannot be compared with previous periods (except for basic indicators, which have been recalculated for the purpose of comparisons over time).



Key actions contributing to the SDG achievement in Poland

- » **“Constitution for Business”** (in force since 30 April 2018) – a package of 5 laws, constituting the “systemic core” of doing business in Poland, the most serious reform in this area for over 20 years. The “Constitution for Business” introduced, inter alia, the presumption of entrepreneur’s honesty or the obligation to resolve factual and legal doubts in favour of the entrepreneur, as well as the possibility to suspend business activity for an indefinite period of time, to conduct small business without registration, or a voluntary exemption for new entrepreneurs from being subject to social insurance for the first 6 months. The latter solution is used by ca. 3 out of 4 persons establishing a business activity. The Constitution for Business also provides for adequate institutional protection for entrepreneurs – the Commissioner for Small and Medium-Sized Enterprises.
- » **100 changes for companies** package concerning many different issues and areas, including: financial, accounting, administrative, employee issues, e.g. regulations governing the Simple Joint Stock Company or company succession.
- » **A package for SMEs** introducing many simplifications in taxation, administrative obligations and the rules for the organisation of commercial companies, which will leave nearly PLN 4 billion in the pockets of entrepreneurs over 10 years.
- » **The Friendly Law Package** introducing changes to over 60 laws. The package also eliminated instances of inconsistency or excessive restrictiveness in Polish law. It applies to various industries, from postal, telecommunications, aviation, energy, hotels to payment services. The amendment is complementary to the 100 changes for companies Package, the “Constitution for Business”, the Package for SMEs.
- » **The provisions aim to eliminate payment bottlenecks** experienced by entrepreneurs facing late payments. Payment bottlenecks adversely affect the entrepreneurs’ financial situation and prevent them from making further investments and meeting their obligations. In the long term, it may lead to a loss of credibility and even bankruptcy of the company. Entrepreneurs in the SME sector require special protection in this respect. The aim of the law is to enforce the application of the fair play rule with regard to setting payment deadlines and, consequently, the timely payment of invoices between counterparties.
- » **“Small ZUS”/“Small ZUS Plus”**: The so-called “Small ZUS” that makes the social insurance contributions of the smallest entrepreneurs dependent on the amount of income earned in the previous year was effective from January 2019. As of February 2020, the relief was extended by increasing the revenue threshold to benefit from the relief from PLN 63,000 (in 2019) to PLN 120,000.
- » **The anti-crisis shield** is a package of several laws and regulations introducing numerous support instruments, including facilitating the payment of tax duties and contributions, loan interest subsidies and guarantees from Polish Development bank (Bank Gospodarstwa Krajowego – BGK), loan holidays, the introduction of the possibility to work remotely, or the extension or suspension of certain legal deadlines.
- » **The State Purchasing Policy**, which defines Poland’s priority actions in the area of public procurement and the desired direction of contracting authorities’ actions with regard to the awarded contracts, indicates the following priorities: *development of SMEs potential and sustainable and innovative procurement*. The aim is to strive for an increase in SME activity on the public procurement market. The *sustainable and innovative procurement* priority obliges procurers to increase the use of environmental, health and social aspects in their public procurement, as well as to increase innovative procurement. Actions aimed at promoting sustainable public procurement among procurers and technical support for procurers in this area (e.g. training programmes) are also envisaged.
- » **Reform of the Public Employment Services (PES)**, whose main objective is to improve the functioning and modernisation of labour

offices through modernisation of the IT system, implementation of new standards of procedures and training of PES employees in the new rules of operation. This will enable more effective intermediation between employers and jobseekers, reduce the time taken to look for a job, and ultimately contribute to an increase in employment.

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- » **The development of a responsible migration policy** through the amendment of the regulations on access of foreigners to the Polish labour market. A new type of work permit – the seasonal work permit – was introduced, and the provisions on taking up short-term work were tightened in order to reduce abuse and protect working foreigners. In addition, regulations were adopted to limit circular migration in favour of medium – and long-term migration. IT systems have been developed to facilitate the process of legalising the employment of foreigners and cooperation between different institutions involved in migration issues. Poland is currently undergoing a transformation from a country receiving migrants for short-term work to a country where migration is more permanent

and no longer affects only employees directly, but also their families. This means that much more effort should be placed on the integration of foreigners and not only on the efficiency of labour legalisation procedures. Migration policy has been heavily influenced by crises such as those related to the Covid-19 pandemic and the war in Ukraine. The demand for foreign labour is of a permanent nature and results mainly from demographic changes in Poland and the demand for qualifications that are not readily available in Poland.

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- » **Work activation of young people, women, persons aged 50+, long-term unemployed as well as persons with disabilities** through measures in the area of “Work” defined in the Strategy for the rights of persons with disabilities 2021-2030, which are to result in greater economic activity of people with disabilities and greater opportunities for employment in an open, inclusive and accessible work environment. The main objective of the designed solutions within this area is to ensure that people with disabilities can realise their right to work on an equal basis with others.



Strategic documents setting out directions for action

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- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
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- » Human Capital Development Strategy 2030
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- » National Action Plan for Employment
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- » Strategy for the rights of persons with disabilities 2021-2030
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- » National Programme for the Employment of Persons with Disabilities – planned
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- » National Recovery and Resilience Plan



Challenges and lessons learned

- » **Improving the business environment.** Despite a number of changes in the business environment, there is still a need to strengthen solutions that benefit entrepreneurs, also in the context of a dynamically changing external environment.
- » **Effective stimulation of the development activities of companies,** especially innovative ones, which is essential for positive structural changes in the economy and increasing its productivity.
- » **Promoting corporate social responsibility** through activities under the EU *Corporate Sustainability Due Diligence Directive* and the EU *Corporate Sustainability Reporting Directive*, or other regulations relating to specific issues in responsible business, such as the ban on forced labour.
- » **Supporting the employment activation of people with different degrees of disability** through the implementation of the "Strategy for the rights of persons with disabilities".
- » **Further measures to promote the employment of people aged 50+,** facilitating retention and job placement, counteracting age discrimination in the labour market and developing the coordination of the social security system.
- » **The complementarity of foreign labour to the domestic labour force in managing labour migration** remains a topical issue and is one of the pillars of the ongoing policy on the employment of foreigners in addition to taking care of their labour rights and responding flexibly to emerging crises. Priority actions for the future include digitalisation, simplification of procedures and developing cooperation with national and international institutions. Areas requiring support include the integration of foreigners into society and the labour market and improving institutional services for third-country nationals.



SDG 9 Industry, innovation and infrastructure



Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

The development of innovation remains one of the key challenges for the Polish economy. Modern technologies represent an opportunity to gain a competitive advantage, both on local and global markets. An important factor influencing the direction of development in this area is the growing pressure for environmental protection and energy savings.

National priorities:

1. Increase in innovation, improvement of the legal and institutional environment that stimulates undertaking innovative activities.
2. Development of telecommunications infrastructure, Internet and digital technologies.
3. Internationalization of enterprises, especially SMEs, via creation of instruments of support for Polish exporters and investors.
4. Development of transport infrastructure.

Diagnosis

Sufficient policy and implementation, and/or met based on data.

Trend description

The development of innovativeness remains one of the key challenges for the Polish economy. The amount of spending on research and development in Poland, although still below ambitions, has increased from 1% of GDP in 2015 to 1.44% in 2021. The technological process has accelerated, the machinery park has been renewed, new R&D infrastructure has been created, and the competence of staff implementing innovative projects has increased. Polish companies are not only allocating higher and higher expenditures on R&D activities, but are also becoming more active in the use of digital technologies in their operations. In 2022, the percentage of entities with access to broadband Internet will exceed 98%. In 2021, one in two large enterprises (over 249 employees) in Poland used open public data. The same group of entities in 2022 used robots the most (29.5%).

In the annual rankings of the Bloomberg agency, we have been steadily advancing for several years; in 2020/2021, Poland rose from 25th place to 23rd. In addition, Poland, according to the European Innovation Scoreboard 2022, belongs to the group of emerging innovators. In the latest edition of the survey, Poland's good marks included protection of utility models (141% of the EU average), mobility of scientific and technological employees (100%), population with higher education (96.3%) and broadband networks (89.7%). The challenge remains to stimulate the Polish economy and encourage entrepreneurs to invest in innovation.

Polish exports are dominated by low-processed goods and the share of high-tech sectors in total exports, although showing a growing trend, is still unsatisfactory (about 9% share).

Poland is making gradual progress in digital transformation. In the latest edition of the Digital Economy and Digital Society Index (DESI 2022) ranking, Poland, with a score of 40.5, was ranked 24th among the 27 EU Member States (average 52.3). Accelerating Poland's progress requires actions in the area of digital skills and ICT (information and communication technology) specialists in education and on the labour market, telecommunications infrastructure, the uptake of digital technologies by businesses, and public e-services.

Poland has been working for years on networking in communication infrastructure. The technical condition of the national road and motorway network has clearly improved. Between 2018 and 2021, the total number of kilometres of motorways and expressways in Poland increased (from 1,637 km to 1,761 km and from 2,077 km to 2,795 km, respectively). The length of railways increased by 91 km to 19,326 km between 2018 and 2021.



Key actions contributing to the SDG achievement in Poland

- » **Continuation of activities related, inter alia, to the functioning of the current and the introduction of new tax reliefs for companies implementing innovations** (R&D relief, IP Box relief, relief for robotisation, relief for prototypes); as well as **in connection with the creation of the Łukasiewicz Research Network and the reform of research institutes.**
- » **Strengthening the national innovation ecosystem.** As part of the work to introduce a new accreditation system for innovation centres, activities for the startup ecosystem continue.
- » **Continuation of activities related to the support of innovative industries with the highest development potential on a national scale** – the so-called National Intelligent Specialisations.

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- » **National Key Clusters** of significant importance for the country's economy and high international competitiveness providing a number of benefits to the entities operating in them and the regions where they operate. They foster the development of innovative activities. The National Key Clusters provide a model for cooperation networks and demonstrate how trust-building and cooperation influence the development of all actors involved. National Key Clusters gain greater credibility when dealing with business partners, including those from abroad. The list of National Key Clusters currently includes 19 entities.
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- » **Implementation of the pilot project The Originator Zone** aimed at individuals – innovators, inventors, visionaries, students, researchers and those interested in technological progress. Originators receive comprehensive support, inter alia, advice from a network of professional experts. The support of the originators will be aimed at translating their ideas into concrete results – products and technologies. The programme will run until the end of June 2023.
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- » **Launching a nationwide AI4Youth pilot project** to develop and test solutions to shape competences in artificial intelligence among young people in public secondary schools and to promote AI-based entrepreneurship in secondary schools. Around 100 schools, more than 120 teachers and around 2,000 students participated in the pilot programme.
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- » **Launching a network of Digital Innovation Hubs** – to promote the use of such technologies by companies through training and advisory activities. Hubs are by design institutions that operate flexibly. They are places where any company can come and easily get the support it needs (e.g. diagnosis 4.0, i.e. analysis of the company's degree of digitalisation, participation in free training and workshops).
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- » **Support for SMEs in the promotion of product brands** – Go to Brand Smart Growth Operational Programme – entrepreneurs can obtain co-financing for: participation in fairs, exhibitions, economic missions or foreign conferences, costs of advisory services concerning promotion of a company abroad. Support is granted by Polish Agency for Enterprise Development in the form of public aid or *de minimis* aid.
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- » **Implementation of the Programme "Polish Craft Incubator"** – is aimed at providing support for economic self-government organisations of crafts, which will positively influence the development of their human and social capital and institutional potential.
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- » **Continuation of the implementation of a project aimed at co-financing pro-export activities of Polish entrepreneurs in the *de minimis* formula**, i.e.: participation in industry promotion projects, organisation of conferences and seminars, publication of publications and obtaining or prolongation of the product certificate required on foreign markets.
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- » **Implementation of the Government's Policy on the Development of Public-Private Partnerships**, in order to increase the quality and efficiency of public services and public infrastructure. Implementation of projects in the area of energy efficiency, in the waste management sector, in the water and sewage infrastructure sector, in transport infrastructure, and in housing and public construction.
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- » **Implementation of the GreenEvo – Green Technology Accelerator project**, aimed at identifying Polish green technologies and supporting SMEs, winners of GreenEvo, in their international expansion. The project directly contributes to the internationalisation of enterprises, especially SMEs, by creating support instruments for Polish exporters and investors.

» **Implementation of the National Road Construction Program for 2014–2023 (with outlook until 2025)**, which defines the objectives and investment priorities for national road infrastructure. The Council of Ministers has ensured adequate funding for the implementation of the investments included in it – sections of motorways, express roads and selected bypasses. Their primary source is the National Road Fund, which is fed by EU funds, among others. Over 3,700 km of new roads will be built, including 324 km of motorways (A1, A2 and A18) and 3,000 km of express roads.

» **Implementation of the Programme for the Construction of 100 Bypasses for 2020–2030** – focused on the development of bypasses for towns and cities that suffer from significant transit traffic on the national roads running through them. Under the Programme, more than 830 kilometres of bypasses worth almost PLN 28 billion will be built. The aim of the Programme is to improve: road traffic safety, the capacity of national roads outside the TEN-T network, as well as air quality and noise reduction in the localities.

» **The implementation of the Safe Road Infrastructure Programme 2021–2024**, aimed at reducing the number and consequences of road accidents, the scope of which specifically included safety at pedestrian crossings.

» A diagnosis of the horizontal measures necessary for the effective and safe admission of automated and autonomous vehicles to road traffic is being prepared as part of the **Poland's Road to Automated Road Transport project**, implemented under the GOSPOSTRATEG programme.

» **Government programme for the construction or modernisation of railway stops for 2021–2025**. The programme covers point infrastructure tasks on railway lines managed by PKP Polskie Linie Kolejowe S.A. and tasks related to the availability of parking spaces for travellers. The aim of the programme is to increase access to rail

transport for local communities. The available funds will be used, among other things, to construct or modernise railway stops and to finance tasks related to the availability of parking spaces for travellers. The programme will thus contribute to reducing transport exclusion and enable passengers to access voivodeship and inter – voivodeship rail transport.

» **Implementation of the National Railway Programme until 2023**, which includes investments on railway lines aimed at completing work on the main lines forming the core and comprehensive TEN-T network, as well as those constituting rail transport corridors and removing the existing bottlenecks, as well as removing the backlog in the expansion, modernisation and revitalisation of transport infrastructure and infrastructurally connecting the most important growth centres with areas with lower development dynamics and integrating them into the European transport network. Completion of the more than 230 projects included in the National Railway Programme will allow, among other things, the operation of passenger trains at technical speeds above 160 km/h (on 350 km of track) and the installation of the ERTMS/ETCS system (on 2,000 km of track).

» **Implementation of the Railway + Local and Regional Infrastructure Completion Programme until 2029**, which aims to eliminate transport exclusion through the possibility of supplementing the railway network with new connections that will provide passengers with access to rail transport. This will mainly concern towns with more than 10,000 inhabitants that do not have access to passenger or freight rail.

» **Implementation of the Railway Station Investment Programme 2016–2023** – which assumes the construction/modernisation of 192 railway stations. It is assumed that the level of passenger service will be improved and the railway will be integrated with other modes of transport.

- » **Improving sailing conditions and increasing flood safety** (e.g. modernisation of the Oder River sluices, including on the Gliwice Canal, modernisation of the Wrocław Water Junction and construction of the Racibórz Dolny dry flood protection reservoir (polder)).
- » Work on the document entitled **Policy for the Development of Civil Aviation in Poland until 2030 (with an outlook until 2040)**, which will define the main assumptions regarding objectives, directions and methods of creating and implementing policy in this area.
- » The plan for the establishment of the **Central Communication Hub (Centralny Port Komunikacyjny, CPK)** – the implementation of the undertakings comprising the airport component is envisaged by the end of 2027. Central Communication Hub will be a fully functional commercial facility, serving as the main airport for the Warsaw region, as well as attracting Polish regional traffic thanks to the railway system, which will enable the handling of intensive arrival and departure waves. CPK will be a hub airport that will handle, among other things, long-haul flights,

including those made by wide-body aircraft, which will also enable connections to the farthest regions of the world. In the first phase of development, the airport will have two parallel runways and the necessary infrastructure with parameters allowing an annual capacity of about 330,000 flight operations (takeoffs and landings) and up to 40 million passengers. It has been assumed that the Airport will achieve Net Zero Ready status from the commissioning day, as well as sustainable construction certification for infrastructure facilities and major buildings. Meanwhile, the rail component of the CPK envisages infrastructure investments on 12 transportation routes, 10 of which connect individual regions of Poland to the CPK and Warsaw, and 2 are designed to integrate the rail network. It is planned to build about 2,000 high-speed rail lines and modernize existing infrastructure. This will provide a more sustainable service not only for access to the airport, but also for the country's entire transportation system by increasing the competitiveness of railroads. In 2022, pre-design work was underway as part of the Technical-Economic-Environmental Studies. The stage of developing construction documentation has also begun.



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » National Environmental Policy – the development strategy in the area of the environment and water management
- » Productivity Strategy 2030 with the Annex "National Intelligent Specialisation"
- » Sustainable Transport Development Strategy until 2030
- » National Science Policy
- » Government policy for the development of public-private partnerships



Challenges and lessons learned

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- » **Rising prices of energy and fuel raw materials and broken supply chains**, following the Russian aggression against Ukraine, adversely affect Polish enterprises, especially SMEs, which limits their development and innovation.
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- » **Difficult situation for businesses in the aftermath of the pandemic and inflation caused by the war in Ukraine.** As a result of the Covid-19 pandemic and increases in energy prices, many businesses, especially SMEs, have had to suspend or completely cease their activities.
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- » **Striving to shorten the supply chains of the most sensitive commodity** – the active pharmaceutical ingredients (APIs) used to produce medicines. Moving production of these substances to Poland and the EU will ensure the continued availability of medicines regardless of possible perturbations due to broken supply chains or other unforeseen global situations.
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- » **Rising prices of construction materials, energy raw materials and fuels, as well as broken supply chains** following the Russian aggression against Ukraine, adversely affect the implementation of investments planned by public entities. As a result of the above-mentioned factors, many local governments and private partners have been forced to reduce both the number and quality of investments undertaken or services provided.
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- » **A number of barriers limiting the development of the Polish Public-Private Partnerships (PPP) market**, including: still insufficient level of knowledge and competence in PPP among public entities; lack of systemic approach to considering the PPP formula as a way of realizing investment plans; problems of public entities in managing the realization of a PPP agreement; high cost of acquiring financing for expenditures on realizing a PPP project; lack of systemic approach to analyzing public investments (at the stage of realization) from the perspective of their effectiveness and value for money. The following actions have been formulated in relation to them, which are to mitigate the indicated problems, including: maintaining a comprehensive and coherent legal framework in the area of PPP, developing and widely disseminating guidelines and system documents in the area of PPP; providing advisory services to public entities; running PPP competence centres at the regional level; considering PPP in purchasing strategies of central-level procurers.
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- » **Increasing the internationalisation of Polish scientific and research institutions** will enable their active participation in international consortia and effective cooperation with the enterprise sector.



SDG 10 Reduced inequalities



Reduce inequality within and among countries

The fight against all inequalities is multidimensional. Poland aims to eliminate them in terms of gender or regions of the country while increasing cohesion in social, economic or environmental terms.

National priorities:

1. Overcoming of regional socio-economic disparities, prevention of new development disproportions.
2. Workplace creation in areas with less favourable conditions for development.
3. Reduction of income inequalities.
4. Ensuring social and economic inclusion and accessibility for people with disabilities, including reducing barriers to access to infrastructure.

Diagnosis

Sufficient policy in the area, but lack of implementation and/or partially met based on data.



Key actions contributing to the SDG achievement in Poland

Trend description

Overcoming of regional socio-economic disparities remains a priority.

Compared to 2018, income inequality in Poland has slightly decreased. The Gini coefficient, which determines their scale, was 26.8 in 2021 (compared to 27.8 in 2018). Urban-rural disparities also decreased during this period.

Disparities between the incomes of the country's richest and poorest residents have decreased slightly. In 2019, the incomes of the 20% of the wealthiest people were 4.4 times higher than those of the 20% of people with the most modest incomes (four years earlier, they exceeded them by almost 5 times). The regional variation in these disparities was similar to the Gini coefficient. By far the greatest inequalities were in the Warsaw-Capital region, where the 20% of the wealthiest earned incomes 6 times higher than the 20% of residents with the lowest incomes. On the other hand, the smallest disproportions were in the Lubuskie region, where the incomes of 20% of the richest people were 3.5 times higher than those of 20% of the poorest.

Despite the dynamically rising average salary, it was possible to reduce the tax and contribution burden from 35.1% and 36.3% in 2018 to 34.2% and 35.9% by 2021 for those earning 67% and 167% of the average salary, respectively.

The reform of personal income taxes (PIT), which came into effect in 2022 by further reducing the basic PIT rate from 17% to 12% and increasing the free amount to PLN 30,000, raising the tax threshold to PLN 120,000, accompanied by the abolition of the tax deduction of part of the National Health Fund contributions, will contribute to further reducing the level of burden on the lowest earners, creating further incentives to take up gainful employment. At the same time, these reforms will make the whole system more progressive and thus reduce inequality.

» **The strategic project of the Advisory Support Centre**, which is a key project initiative supporting cooperation of local self-government units and strengthening the competence of local self-governments, in particular from areas of strategic intervention, i.e. medium-sized cities losing socio-economic functions and areas at risk of permanent marginalisation.

» **The "Accessibility Plus" programme** improves the accessibility of public spaces and services by providing citizens, especially people with disabilities, with the opportunity to fully participate in social life and allow them to function more independently. The aim of the measures designed in the programme is to "ensure that persons with disabilities, on an equal basis with others, have access to the physical environment, means of transport, information and communication, including information and communication technologies and systems, as well as to other facilities and services, universally available or universally provided, in both urban and rural areas".

» **Care 75+ programme** – the programme has been running since 2018 and aims to improve access to care services, including specialised care services, for people aged 75 and over.

» **Improving the accessibility of products and services** as part of efforts to promote the social and economic inclusion of people with disabilities, which will be served by the implementation of the European Accessibility Act (EAA) into the Polish legal order in the form of the draft Act on Ensuring that Certain Products and Services Meet Accessibility Requirements. The EAA imposes an obligation on economic operators to ensure the accessibility of the most common products and services necessary for the independent functioning of persons with disabilities in society, supporting their effective access to culture, education, employment, economic activities. The implemented Act will take effect from June 2025.

» **A relief for the young**, under which income from a business relationship, employment relationship, contracted work, co-operative employment relationship and contracts of mandate received by a taxpayer up to the age of 26 is exempt from income tax up to an amount not exceeding PLN 85,528 in a tax year. As of 1 January 2021, the exemption also applies to income from graduate traineeships and student internships. From 1 January 2022, the exemption was extended to income from maternity benefits.

» **Reduction from 17% to 12% of the PIT tax rate** in the first bracket of the tax scale.

» **Increasing the PIT-free amount for all taxpayers** calculating tax according to the tax scale to PLN 30,000, which increased the threshold below which income is exempt from PIT almost tenfold.

» **Raising the income threshold** for the application of the higher PIT rate when calculating with the tax scale (increase from PLN 85,528 to PLN 120,000 of annual income). The income threshold has been adjusted to the new reality that salaries in Poland have doubled over the years and many Poles have joined the middle class.

» **The PIT-0 relief for families of 4+** under which, free from income tax up to an amount not exceeding PLN 85,528 in a tax year are income from a business relationship, employment relationship, contract of employment, co-operative employment relationship and contracts of mandate and non-agricultural economic activity (with the exception of activity taxed in the form of a tax card) and maternity allowance received by a taxpayer who, in the tax year, in relation to at least

4 children, exercised parental authority, acted as a legal guardian if the child resided with him or her, or performed the function of a foster family on the basis of a court ruling or an agreement concluded with a starost, and in the case of adult children studying – performed his or her alimony obligation or performed the function of a foster family.

» **PIT 0 relief for seniors**, under which income from a service relationship, employment relationship, contract of employment, co-operative employment relationship, mandate agreements and non-agricultural economic activity (with the exception of activity taxed in the form of a tax card) and maternity allowance received by a taxpayer who, despite reaching the general retirement age (60 years of age for women and 65 years of age for men), does not receive retirement benefits or other benefits of this nature, is free from income tax up to the amount not exceeding PLN 85,528.

» **The return allowance**, under which revenues from employment relationship, employment relationship, contract of employment, co-operative employment relationship and contracts of mandate and non-agricultural economic activity (with the exception of activity taxed in the form of a tax card), as well as maternity allowance received by a taxpayer who transferred his place of residence to the territory of the Republic of Poland under the conditions specified in the PIT Act, are free from income tax up to the amount not exceeding PLN 85,528 in a tax year.



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » National Strategy of Regional Development 2030
- » National Urban Policy 2030
- » Voivodeship development strategies
- » Integrated development strategies
- » Strategy for the rights of persons with disabilities 2021-2030



Challenges and lessons learned

- » **Monitoring of the implementation of regional policy objectives in Poland**, including progress on socio-economic cohesion are included in the annual regional reports.
- » **Need to plan for preferential support for areas of strategic intervention and their partnerships in implementation documents in national and regional programmes.** Work is underway to include areas of strategic intervention in national and regional programmes.
- » **Increasing the territorial dimension of development policy** – at national level, this means first and foremost a better inclusion of the territorial dimension in the development strategies and programmes being drawn up. Territorial targeting of interventions is insufficiently reflected in particular in development programmes (no indication of the scope of intervention pursued in territorial terms), also in the context of strategic intervention areas (SIAs).
- » Using digital transformation to increase job opportunities that are not linked to location in different regions of the country.
- » **Continuation of the Accessibility Plus Programme and activities supporting people with disabilities in the financial perspective 2021-2027.** The national programme European Funds for Social Development has a separate axis for activities concerning people with disabilities.



SDG 11 Sustainable cities and communities

Make cities and human settlements inclusive, safe, resilient and sustainable

Cities play a key role in the socio-economic development of the country. They are inhabited by 60% of the Polish population. Sustainable development of the cities and accessibility of low-carbon transport and green areas are the essential components of the development policies aimed at adaptation to climate change.



National priorities:

1. Enhancement of cities and urbanised areas' capability for sustainable development and workplace creation as well as improvement of quality of life of their inhabitants by taking into account the need to increase green areas, water areas and ventilation corridors in urban development plans.
2. Supporting cities in dealing with sudden changes, crises, both socio-economic and environmental, and guaranteeing safety and high quality of life for inhabitants.
3. Supporting fair and territorially sustainable economic growth by the pursuit and maintenance of the polycentric and hierarchical settlement structure of the country and creating more effective network connections between cities.
4. Building a sustainable, publicly accessible, safe and affordable transport system, especially through the development and prioritization of public transport.
5. Building a sustainable, publicly accessible, safe and affordable transport system, especially through the development and prioritization of public transport.
6. Improving air quality by reducing low emission (i.e. up to 40 m AGL) i.a. from domestic boiler houses and road transport.

Diagnosis

Sufficient policy and implementation, and/or met based on data.

Trend description

The National Urban Policy 2030 is a diagnosis of challenges faced by cities and proposes the solutions enabling sustainable development of the cities. It aims at building the compact, green, productive, digital, accessible and efficient cities. Poland is also preparing changes in spatial planning and better integration of spatial and socio-economic planning, aligning spatial planning at the functional area level and increasing the priority for high-quality public spaces.

The key objective for Poland is to comprehensively increase urban resilience – improve the protection of blue and green infrastructure areas and facilities, increase the biologically active area, improve biodiversity and strengthen the priority of zero-carbon mobility, including pedestrian and bicycle traffic. In 2021, there were 15.4% of low – or zero-carbon city buses compared to 12.2% in 2020. Since 1 January 2022, the local government units are obliged to ensure 5% share of electric or biomethane-fuelled buses in the bus fleet used in collective transport (30% since 2028). This obligation covers the gminas, which provide the transport services or have population above 50 thousand. In recent years, there have been many projects and initiatives promoting sustainable development in the cities. Special attention was put to thermal insulation of the buildings, electromobility and improving the inhabitants' quality of life. The Polish cities observe regular noise reduction and continuous increase in the number of buses fuelled with alternative fuel. The average usable space of residential apartments per 1 inhabitant in the cities continues to grow.

Preparation of the urban climate change adaptation plan is of increasing importance.

In effect of the "Clean Air" Priority Programme supporting thermal modernisation and replacement of heat sources in houses (with particular focus on households at risk of energy poverty), the improvement in air quality throughout the country is expected. To this date, the decreasing exposure to PM_{2.5} has been recorded, from 22 µg/m³ in 2018 to 17 µg/m³ in 2021.



Key actions contributing to the SDG achievement in Poland

- » **Drawing-up and preparation to implementation of the National Urban Policy** – it is the ultimate national document laying down the policy for the cities, directions and conditions for their development, that may be established by the central administration. The solutions proposed in the document are of horizontal nature and apply mostly to the requirements at the national level. NUP 2030 diagnoses the key challenges for the cities and functional areas, while their subject area addresses the European trends of urban development and the Sustainable Development Goals. NUP 2030 was adopted by the Council of Ministers on 14 June 2022 and inaugurated during the 11th Session of the World Urban Forum in Katowice.
- » **11th Session of the World Urban Forum in Katowice (WUF11)** – 26-30 June 2022 was an occasion to discuss the future of the cities among representatives from the whole world. The discussions and conclusions covered among others the future of sustainable transport, food security, energy transition and adaptation to climate change, accessible housing, social equality and building capacity of local communities and development of innovation and technologies. Poland as the host country organised a special session on the post-war and post-natural disaster reconstruction of the cities. The thematic context of the Polish session was the war in Ukraine,

refugee crisis in Poland and other countries hosting the refugees from Ukraine as well as the natural disasters affecting different places in the world, which demonstrate the importance of the social aspect in the process of socio-economic revival of the post-conflict areas. The tangible effect of WUF11 is the Action Plan for Cities (APC) aimed at inspiring the cities to implement the Sustainable Development Goals at the local level. APC is a catalogue of good practices directing the cities towards green, just and productive transition. It is a strategic project of NUP 2030.

» **Implementation of the project “Development of Urban Adaptation Plans for cities with more than 100,000 inhabitants in Poland”**

– 44 cities with at least 100 thousand inhabitants and Warsaw (under the Adaptcity project) prepared, in cooperation with the expert team, the diagnosis of climate threats, identified the sectors which are most vulnerable to the climate factors and planned the adaptation measures responding to the identified threats. Continuation of the project and its extrapolation onto the cities with lower number of inhabitants (above 20 thousand) is scheduled.

» **Implementation of the strategic project “City Partnership Initiative”** – the project aims at establishing dialogue between the local governments and central administration, improving development conditions and sharing good practices between the cities. Within the partnerships, the cities establish the contact network, extend knowledge and build competences in cooperation with the other cities and experts. The outcome of works under the network include so called City Action Initiatives, worked out jointly by the cities and experts – which contain targeted solutions for the local challenges identified at an earlier stage.

» **Implementation of the Local Development Programme** – aims at improving the social and economic cohesion by means of a number of measures supporting entrepreneurship, improving quality of the environment and general living standards in small and medium-sized cities. The measures implemented under the Programme are comprehensive development projects as well as initiatives for improving capacity of local administration aimed

at delivering the development goals of the cities. The Programme tender was announced in May 2019 and the selected projects will be implemented between July 2021 and April 2024.

» **Development of the Social Housing Initiatives operation** i.e. the tool in the area of affordable housing, supporting the persons facing difficulties in satisfying their housing needs. In addition, the gminas are offered with various solutions in the area of financial support to facilitate establishment of SHIs and participation in the construction of rental social housing.

» **Organisation of the project entitled *Climathon for Cities*** – propagating knowledge on development of smart cities, increasing the number of implementations of innovative solutions and facilitating access to financing of such investments. The *Climathon for Cities* enabled development of the platform combining the technological needs of the local governments with the people having relevant knowledge and ideas on how to realise them. The *Climathon* took place on 3-5 December 2021 in cooperation with the Polish Development Fund and the Ministry of Development Funds and Regional Policy.

» **Environmental and climate sustainable development indicators – Guide for cities** – the guide will enable the cities to calculate the environmental and climate sustainable development indicators on a step-by-step basis. Application of these indicators will allow determining to what extent the cities commit themselves in the environmental and climate actions and provide support in planning and designing the new initiatives for the environmental protection, including adaptation to climate change.

» **Draft act amending the act – *Environmental Protection Law and certain other acts***

– the draft act provides for among others the obligation of preparing the urban climate change adaptation plans (UAP) by the cities of at least 20 thousand inhabitants, consideration of the climate and environmental component in the development strategies at the municipal, supra-local, voivodeship and national level, introduction in the area of spatial planning of risk analysis related to climate change

and assessment of vulnerability to climate change as well as introduction of the obligation of allocation by the gminas, from the funds spent for implementation of the civic budget, of a financial envelope for the implementation of the projects targeted at the protection of urban environment.

- » **Inter-ministerial initiative *End concrete in city centres*** – the initiative aims at sharing experiences between the local and central sector and developing the solutions reducing non-permeable surfaces (among others concrete and asphalt surfaces in the city centres, tree and shrub planting and establishment of micro-parks, green walls and green roofs).



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » National Strategy of Regional Development 2030
- » National Urban Policy 2030
- » Productivity Strategy 2030
- » Demographic Strategy 2020-2040
- » Strategic adaptation plan for sectors and areas sensitive to climate change by 2020 with a perspective to 2030
- » National Environmental Policy 2030 – the development strategy in the area of the environment and water management
- » Long-term building renovation strategy



Challenges and lessons learned

- » **Escalating climate crisis affecting in particular urban areas will be a great challenge for the Polish cities.** The cities should commit more intensively to the activities improving quality of the environment and resilience and reducing the energy consumption of buildings and transport.
- » **The future of medium-sized cities losing their socio-economic functions** – Placing greater emphasis on urban development in smaller cities and supporting development of inclusive urban communities.
- » Construction of a **greater number of municipal dwellings in the areas with deficiency of dwellings** and renovation or demolition of vacant buildings. Adaptation of vacant buildings for residential purposes.

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- » **Adaptation of all buildings to the requirements of energy efficiency by thermal modernisation.** This applies in particular to the single-family buildings using solid fuel boilers as a basic heating source.
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- » **Elimination of transport exclusion of non-urban areas** with all consequences of this phenomenon, among others access to the labour market and services. **Ensuring consistency of public transport timetables in the cities and their functional areas** and making public transport **cheaper and fuelled with renewable energy to the greatest possible extent.**
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- » Improving the **conditions for the pedestrians and cyclists.**
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- » **Providing and supporting access to participation in the political and social life to the groups in difficult situation** and placing greater emphasis on strengthening of both local governments and civic organisations in the most disadvantaged rural and urban areas.
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- » Outflow of people to the suburban areas and chaotic suburbanisation pose a challenge to large Polish cities. Sustainable development of the areas will become a basis for spatial planning. Urban planning will consider the natural areas accessible by foot and provide the opportunity of changing the intended use of lands and specify the minimum distances and accessibility of green areas for the new investments. Increasing the satisfaction of housing needs of the families and adaptation of spatial planning may encourage the reproductive decisions.
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- » **Reform of spatial planning and management;** taking into account of the concept of urban functional areas in programming of regional development and larger cities and their environment.
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- » **Integration of adaptation measures using blue and green infrastructure** to ensure that they create the systemic rather than local solutions and contribute to the improved living conditions of the city inhabitants. Regular extension of the protected and support housing resources and access to these solutions, in particular for the persons in the most difficult living or health condition.
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- » **Supporting the cities in preparation of the adaptation plans** to enable drawing-up of high-quality documents and contribute to improved adaptation of the cities to climate change and therefore to the improved quality of life of their inhabitants.
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- » **Increasing comfort of life of the city inhabitants and their safety** – reducing air pollutant and noise emission, improving accessibility of the mobility services, use of road elements that improve safety on the roads and bicycle routes in the cities, introduction of smart transport systems to improve travel safety, shortening the travel times, more effective use of transport network (so called ITS) and alarm systems.



SDG 12 Responsible consumption and production



Ensure sustainable consumption and production patterns

The consumption level increases with country's development and growing wealth of the society. Therefore it is necessary to work out the sustainable consumption and production patterns consistent with the circular economy model.

National priorities:

1. Increase in resource efficiency and shift in approach to resources consisting in departure from their linear use as well as shift in consumption patterns.
2. Development of ecological agriculture.



Diagnosis

Sufficient policy in the area, but lack of implementation and/or partially met based on data.

Trend description

Growing popularity of the circular economy (CE) concept in Poland is demonstrated by the increasing resource productivity, which grew by 0.13 EUR/kg in 2018-2021.

In 2018-2020 the decrease of the circular material use rate from 9.8% to 7.5% was observed (Eurostat).

Maintaining the environmental balance requires a relevant approach to the management of environmental resources. This includes planning in accordance with the laws of nature and principles of sustainable development. Hence, a growing share of certified organic agricultural lands in the organic farms, which increased from 2.48% in 2018 to 2.68% in 2020, has a particularly positive impact on development of organic farming.



Key actions contributing to the SDG achievement in Poland

- » **Productivity Strategy 2030** – the main objective of the strategy is the productivity growth under the low-carbon, circular and data-based economy conditions. The objective of decreasing the negative impact on the environment and human health resulting among others from the lack of recognition of the importance of the entire product lifecycle at the designing and production stage or poor plastic packaging management may be achieved by introducing the changes in:
 - production of packaging entirely from natural resources or one type of recyclable raw material,
 - effective waste management, covering their reuse in terms of energy and resources,
 - decreasing the emission of pollutants by among others the measures reducing the use of disposable plastic products and adding of plastic micro-particles to the products,
 - education and raising the citizen and consumer awareness on the value of plastic waste and the need for selective waste collection,
 - development of innovative material production technologies,
 - smarter and more recyclable materials,
 - tracking and elimination of hazardous substances from plastics.

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- » **Pursuit of decrease in the total volume of produced waste by promoting the concept of preventing waste production in the society.** Propagation of waste reuse, introduction of second circulation and equipment repairs, promotion of zero waste concept and sustainable food management in households and food and catering sector enterprises or supporting the introduction of environment management systems;
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- » **Roadmap for the transition to circular economy (CE Map)** – adopted by the Council of Ministers in 2019. The document contains a number of legislative, analytical and promotional measures aimed at establishing the conditions for implementation of the new economic model in Poland. The transition towards CE requires taking the actions at all product lifecycle stages, starting from designing, acquisition of raw material, processing, production, consumption, waste collection to its management. The CE Road Map is divided into 4 main areas, which apart from the “Bioeconomy” and “New business models”, include also the “Sustainable industrial production” and “sustainable consumption”;
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- » **State Purchasing Policy** – adopted by the Council of Ministers on 11 January 2022, focuses on developing the capacity of SMEs and sustainable (green) and innovative public procurements. The Policy aims to be the guarantee of better quality of public service, an incentive for economic development and mitigating the negative environmental impacts. Sustainable and innovative purchases (among others high-quality food, energy efficient equipment, equipment produced in an environmental friendly manner) strengthen competitiveness of the Polish economy and may have a positive impact on development of circular economy. The solutions presented in the State Purchasing Policy will encourage promotion of environmental aspects in public procurement processes and promotion of the product lifecycle cost calculations;
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- » **National Raw Materials Policy to 2050** – the main objective of measures is to provide raw materials security by guaranteeing access to the necessary raw materials (domestic and imported) both currently and in the long-term perspective, with consideration to the changing needs of future generation;
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- » **Preparation of draft act amending the act on packaging and packaging waste management and certain other acts** – i.e. the provisions, under which Poland will implement the deposit system. The deposit system will cover plastic packaging for beverages up to 3 litres, reusable glass packaging for beverages up to 1.5 litres and metal cans up to 1 litre;
-
- » **Enacting and entering into force of the act amending the act – *Geological and mining law and certain other acts*** – provides for among others introducing the protection of mineral deposits against development preventing their potential exploitation. Legislative works aim at strengthening the protection of mineral deposits, including:
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- introduction of a category of strategic deposits subject to special legal protection;
-
- improving the procedure of exposing the mineral deposits in the studies of the conditions and directions of spatial management of a commune and in the local spatial development plans, among others by imposing the obligation of, in certain cases, agreeing the plan with the geological administration authorities as well as the option of bearing the costs of amendments of these planning documents by an entrepreneur interested in exploitation of a deposit;
-
- disciplinary measures towards the voivodes, that in the case of failure to include the mineral deposit areas into

the planning documents by the communes,
do not expose these areas themselves
by means of a replacement ordinance;

specification of the provisions on the
competences of geological administration
authorities in terms of deciding
on the development conditions/location
of a public purpose investment.

- » **Reducing food waste** – Act of 19 July 2019 on preventing food waste (Dz.U. [Journal of Laws] of 2020, item 1645). The Act imposes the obligation on the large food stores of donating unsold, good and safe food to the public benefit organisations free of charge, and of carrying out the informational and educational campaigns for the customers/consumers.



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » Productivity Strategy 2030
- » 2030 National Environmental Policy – the development strategy in the area of the environment and water management
- » Energy Policy of Poland until 2040
- » National Raw Materials Policy to 2050
- » Roadmap for the transition to circular economy
- » State Purchasing Policy
- » National Recovery and Resilience Plan



Challenges and lessons learned

- » **Progressing climate changes and growing demand for energy and resources** are the reason behind implementing a number of strategies and initiatives for sustainable consumption and production. These contribute to the general increase of the environmental performance of products throughout their lifecycle, increase of demand for products and production technologies of better quality and making aware choices by the consumers.

- » **Reduced consumption of natural resources and use of plastics**, decreasing the volume of waste dumped at landfills.

- » **Building the consumer awareness by educational activities.** Sustainable policy in the area of production, sales or marketing is today a part of strategy, which should be taken into account by the states and enterprises at each planning stage.

- » **Effective transition to CE requires broad involvement of various stakeholders at different stages of the product lifecycle.** This requires the actions at all lifecycle stages, starting from product designing, by acquisition of raw material, processing, consumption, waste collection to its management.

- » **Establishing the conditions for transition to the circular economy model.** The project: *Establishing the conditions for transition to the circular economy model* aims at establishing the relevant framework for trading in secondary raw materials, including detailed identification of barriers and implementation of legislative solutions.

- » **Implementation of the measures specified in the National Raw Materials Policy.** The implemented measures will include preparation of the strategic projects addressing in particular the issues that needs to remain classified due to economic security of the state.

- » **Promoting wise use of resources and sustainable community development in crisis situations** by extending the models of sharing economy and circular economy.



SDG 13 Climate action



Take urgent action to combat climate change and its impacts

Poland takes the actions aimed at reducing emission in all sectors that produce greenhouse gas emission, in particular in the energy sector of the highest share in domestic emissions. Construction of low-carbon energy sources will enable gradual phasing down of high-emission sources, including in particular end-of-life hard coal units.

National priorities:

1. Effective reduction of CO₂ concentration in the atmosphere.
2. Introduction of innovative technologies for exploiting available sources of energy, including development of geothermy.
3. Enhancement of the role of adaptation to climate change as a means of combating climate change equivalent to mitigation.
4. Increasing the country's resilience to the effects of climate change.
5. Incorporating actions to combat climate change into national policies, strategies and plans.
6. Education and raising awareness in the field of: climate change and ways to minimize its effects, the impact of invasive alien species and the importance and necessity of saving resources, especially water.

Diagnosis

Sufficient policy and implementation, and/or met based on data.



Key actions contributing to the SDG achievement in Poland

Trend description

The awareness of individual responsibility is clearly reflected in the willingness of the Poles to take specific actions to combat climate change. According to the Climate Sentiment Index, the households declaring their care of the environment are also willing to take efforts in this area. The most frequent actions include waste segregation, which is practiced by more than two-third of the respondents and reducing food waste – 62%. The third place is taken by reducing water consumption – 61%. The percentage of persons declaring such behaviours increased by 11 pp. in 2017-2019 (from 49% to 60%).

One of the dimensions of climate and nature actions is increasing the allocation of funds for the measures aimed at mitigation of climate change effects and at environmental protection. The expenditure on the environmental protection in Poland amounted to PLN 10.4 billion in 2018 and PLN 12.4 billion in 2021, respectively. The effects of climate actions may be observed on the example of continuous improvement in the area of CO₂ concentration level in air. In result of actions taken in 1990-2020, Poland reduced greenhouse gas emissions by 21%. At the same time, the share of RES in the energy mix continues to grow (15.6% in 2021).

- » **Support programmes dedicated to the individual emission sources** – in particular to the industrial, energy and heating enterprises for the projects reducing the greenhouse gas emission (programmes: Support for the energy-intensive industry, Support for innovation to foster a low-carbon, cogeneration for energy and industry, cogeneration for district heating, electrical power – smart energy infrastructure, support in using the energy storages and other equipment for network stabilisation purposes – programme for the Distribution Network Operators, Cogeneration for Heating, Digitisation of Heating Networks).
- » **Projects dedicated to the citizens aimed at development of renewable prosumer energy and energy efficiency** (programmes: My Electricity, Clean Air, Warm Flat and My Heat).
- » **House with Climate campaign**, which encourages to benefit from the available programmes of financial support for green investments (among others Clean Air, My Electricity) and investing in the advanced technology. Under the campaign, actions in the area of **promotion of wooden housing** included launching of the official website domzklimatem.gov.pl, publication of dedicated articles in the specialist press and the Internet, preparation of videographics and infographics on wooden housing, announcement and deciding a competition for the architects, investors and contractors for a climate-friendly building made in a wood technology.
- » **Sustainable Urban Mobility Plans** – supporting the cities and functional areas in comprehensive planning of measures associated with development of urban mobility covering transport, environmental protection, healthcare and social and economic development.

» **Projects supporting low-carbon individual and collective mobility** (programmes: My Electric Car, Green Public Transport, Support for electric vehicle charging infrastructure and hydrogen refuelling infrastructure, Development of power infrastructure for the purposes of extending the electric vehicle charging stations network, supporting the urban transport projects).

» **Support programmes for adaptation to climate change** (programmes: Climate change adaptation, My Water, Nationwide programme for financing the rescue services).

» **Legal and financial framework fostering development of zero-carbon energy sources** – in particular renewable and nuclear energy sources (programmes: My Electricity, New Energy, Agroenergy, Energy Plus, Enabling access to thermal waters in Poland).

» **Klimada 2.0.** – knowledge base on climate change and adaptation to climate change effects and on the channels of its propagation in context of increasing the resilience of the economy, environment and society to climate change and counteracting and mitigating the effects of emergencies.

» **Clean Transport Zone Laboratory** – the main objective of the project is to provide the Polish local governments with knowledge and skills necessary to establish the clean transport zones.

» **Eco-grant search engine** – publicly available and free tool for all searching for a financial support of the green investments. The search engine collects information on all available nationwide and local programmes offering grants, preferential loans and technical support for the green actions, which mitigate the negative impact of human on the environment and climate and improve adaptation to climate change.

» **Implementation of priorities and initiatives of the Polish presidency of COP24**
– among others adoption during COP24

of the implementation package for the Paris Agreement – so called Katowice Package. This document contains a number of both basic and technical provisions on finance, transparency or adaptation; adoption of the declaration on just transformation, the „Forests for Climate” declaration and partnership for electromobility, which raised wide interest among the other participants at the state and non-state entities level.

» **Ensuring youth participation in making the climate decisions**
and opportunity of participation in shaping and implementation of public policies on climate and energy by the Youth Climate Council appointed by the Minister of Climate.

» **Forest Carbon Farms** – the project implemented by the Polish State Forests in cooperation with the Bureau of Forest Management and Geodesy in 2017-2026. The project aims at promoting the additional activity in forest management, supporting CO₂ sequestration in the Polish forests; the measures taken by the foresters cover land afforestation, development of vertical forest structure, e.g. introducing the new generation under old trees, use of various methods of forest regeneration and maintenance works reducing carbon emission from soil, use of species of higher natural capacity of carbon dioxide sequestration for this purpose.

» **Comprehensive programme of forest and forestry adaptation to climate change by 2020**, aimed at preventing the occurrence or mitigation of the negative effects of natural phenomena in the form of: drought and fires, damaging impact of high water, floods and inundation by development of the small retention systems and implementation of tasks in the area of counteracting excessive erosion. Delivering the projects will also contribute to restoration of valuable natural ecosystems and have a positive impact on the protection of biodiversity.

» **Tax changes, including:**

Zero excise rate for compressed natural gas (CNG) and liquefied natural gas (LNG) intended for fuelling combustion engines as well as biogas, hydrogen and biohydrogen (in the case of CNG and LNG applied since 2H of 2019, while in the case of hydrogen and biohydrogen since 2023);

Excise tax relief for electric, hydrogen-fuelled and hybrid passenger cars (in force since the end of 2018);

Introduction of a lowered (by half compared to the existing one) excise tax rate for hybrid vehicles, both of plug-in and "plugless"

type, i.e. for passenger cars (plug-in) of the combustion engine capacity above 2000 cm³ however no higher than 3500 cm³ – excise rate of 9.3%; and for "plugless" hybrid cars of the combustion engine capacity up to 2000 cm³ – excise rate of 1.55% (in force since 2020);

Thermal modernisation relief – possibility to deduct the expenditure for implementation of the thermal modernisation undertaking from the taxable base of up to PLN 53 thousand (in force since 2019).



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » Energy Policy of Poland until 2040
- » National Energy and Climate Plan for the years 2021-2030
- » Strategic adaptation plan for sectors and areas sensitive to climate change by 2020 with the perspective to 2030
- » 2030 National Environmental Policy – the development strategy in the area of the environment and water management
- » Common Agricultural Policy Strategic Plan for 2023-2027
- » Multiannual Program for the Development of the Use of Geothermal Resources in Poland – a roadmap for development of geothermal energy by 2040, with a perspective to 2050
- » Sustainable Transport Development Strategy until 2030
- » Plan for Electromobility Development in Poland "Energy to the future"



Challenges and lessons learned

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- » Actions for **adaptation** to climate change effects and **mitigation** of climate change by reducing greenhouse gas emissions.
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- » **Increasing social awareness** in the area of emission reduction and adaptation measures as well as increasing the involvement of inhabitants in the actions for the protection of climate and environment implemented at the local level.
-
- » **Improving the effectiveness** of adaptation to climate change management (effective coordination of administration).
-
- » Ensuring the reliable and in-depth **diagnoses of threats associated with climate change and climate risk assessment for the regions** and preparation of tools for the effective verification of socio-economic diagnoses and development planning in the conditions of the existing pace of climate change.
-
- » **Improving cooperation of the local and regional authorities with scientific community** in order to foster transfer of knowledge and technologies and increase the share of inhabitants in the actions for local communities, increase social trust and feeling of agency in the actions for the protection of climate and environment.
-
- » **Improving accessibility of funds for adaptation actions** in the amount adequate to the specific needs of the regions and communes.
-
- » **Preservation and successive increasing of green areas in the cities, which exercise the important climate, thermal regulation, ventilation or hydrological functions.**
-
- » **Increasing the interest** of green construction materials and innovative solutions in the construction.
-
- » There is a need for **focusing on adaptation in local context and supporting private entities in this area** in the future (companies, city inhabitants, farmers).



SDG 14 Life below water



Conserve and sustainably use the oceans, seas and marine resources for sustainable development

Poland takes active measures for ensuring the sustainable use of maritime environment. Guaranteeing the use of maritime resources by the future generations requires the achievement and maintenance of good environmental conditions in the maritime ecosystems. By means of the National Sea Water Protection Programme, Programme for the development of Polish seaports until 2030 and the Maritime Spatial Plan of the Polish Sea Areas, Poland works on the preservation and ensuring the sustainable use of seas and their resources.

National priorities:

1. Effective and sustainable exploitation of marine resources for different social and economic purposes, while ensuring conservation of non-renewable resources natural process for the present and future generations.
2. Ensuring coordination of entities' activities and methods of sea exploitation, coherent management of sea and coastal areas, including the Baltic Sea resources.
3. Increase of maritime economy share in GDP and increase of employment in maritime economy.
4. Enhancement of Polish seaports position, increase in competitiveness of sea transport and ensuring maritime security.

Diagnosis

Sufficient policy and implementation, and/or met based on data.



Key actions contributing to the SDG achievement in Poland

- » **Preparation of the maritime spatial plans of sea areas** – the draft plan was prepared in accordance with the ecosystem approach and with consideration to the support of sustainable development in the maritime sector with a view to the economic, social and environmental aspects, including the improvement of the environmental condition and resilience to climate change.
- » **“Programme for the development of Polish seaports until 2030”** – a document of operational and implementation nature. The programme aims at permanent improvement of the position of Polish seaports as the leaders among the seaports of the Baltic Sea basin, acting as key nodes of the global supply chains for Central and Eastern Europe and increasing their share in socio-economic development of the country.

Trend description

The measure of the effective and sustainable use of maritime resources in the Polish set of indicators is the proportion of fish stocks within biologically sustainable levels, which amounted to 40% in 2018 and increased to 67% in 2021. The protective measures taken in the Polish maritime area have a positive impact on biodiversity of the Polish maritime areas.

Adoption of the Maritime spatial plan for the Polish internal sea waters, territorial sea and exclusive economic zone had a positive impact on ensuring coordination of the operations of entities and methods of sea exploitation, consistent management of maritime and submarine areas, including Baltic Sea resources. It has also contributed to the enhancement of the Polish seaports position, increase in competitiveness of sea transport and ensuring maritime security. Since 2018, the average employment rate in the maritime economy sector increased from 81.4 to 119.1 thousand persons.



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » National Sea Water Protection Programme – ordinance of the Council of Ministers of 11 December 2017
- » Programme for the development of Polish seaports until 2030 – adopted by the Council of Ministers on 17 September 2019 for further improvement of the Polish seaports operation.



Challenges and lessons learned

- » **Achievement of the ambitions specified in the *National Sea Water Protection Programme, Programme for the development of Polish seaports until 2030* and the maritime spatial plan of sea areas.**
- » **Managing the sea area** in a sustainable manner and implementation of goals related to the protection of maritime resources.
- » **Reducing emissions of nitrogen, phosphorus and pesticides from agriculture under the protection of maritime resources.**
- » **More effective allocation of grants** to agriculture for the measures preventing eutrophication of water courses.
- » **Changing the nutritional habits** to more sustainable and supporting the use of sustainable resources of Baltic fish as food.



SDG 15 Life on land



Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

The measures taken by Poland focus on the protection and improvement of the quality of environment by protecting biodiversity, including area forms of nature conservation and improving quality and purity of waters as well as modernisation and development of sewage system treatment plants and air protection.

National priorities:

1. Protection and improvement of the environment quality state via protection of biodiversity, including area forms of nature protection, improvement of water quality and protection of water purity.
2. Modernization and expansion of wastewater treatment plants and sewage system as well as air protection (elimination of pollution sources or reduction of their impact).
3. Protection and sustainable use of soils and restoring degraded soils to their proper condition through their remediation and reclamation.

Diagnosis

Sufficient policy and implementation, and/or met based on data.



Key actions contributing to the SDG achievement in Poland

Trend description

In 2018-2021, the surface of legally protected areas in Poland amounted to more than 10.1 million ha, i.e. 32.3% of the country's area, compared to the EU average of 25.9% (in 2021). 1% of the Poland's area is covered by 23 national parks. The Natura 2000 network in Poland consists in a vast majority of legally protected areas, including all national parks and a part of landscape parks. The Natura 2000 network covers accounts for 19.6% of the country's land area, which is slightly above the European average of 18.6%.

In 2021, 2.2 thousand ha of lands were subject to reclamation (by 0.7 thousand more than in 2018), while the area of developed lands maintained the same level in 2018-2021 and amounted to 0.6 thousand ha. The level of reclamation and development of devastated and degraded lands remains unsatisfactory and accounted for 3.6% (2.5%) and 0.9% (0.8%), in 2021 (2018), respectively, of the total area of devastated and degraded lands of 62 thousand ha. One should note that the remediation process at 351 of 395 ha is completed.

Poland hosts the largest in the world European bison population, protection of which dates back to the 16th century (since 1947, Poland has been keeping the European bison Pedigree Book, which contains a name list of all European bisons in breed and the number of European bisons in the wild).

- » **“Preparation of plans of protection tasks for the Natura 2000 sites”** – the project aims at establishing the bases for effective protection of the Natura 200 sites, by preparation of high-quality plans of protection tasks (planning instruments prepared for the Natura 2000 sites on a mandatory basis).
- » **Comprehensive project of species and habitats protection at the areas administered by the State Forests** – the main objective of the project is among others improvement or restoration of proper habitat conditions, protecting the habitats and breeding sites of populations of endangered species and reduction of threats, limiting spreading of alien invasive species. Direct effect of the project implementation will be the performance of active protection measures in more than 100 Natura 2000 sites.
- » **Forest promotional complexes** – demonstrate the variability of habitat conditions, diversity of forest species composition and its multifunctionality.
- » **Comprehensive European bison protection in Poland** – the main project objectives include: (1) Increasing the range of European bison in the State Forests and abroad; (2) Reducing density of the existing populations; (3) Improving living conditions (meadows, watering places, orchards, fields and infrastructure); (4) Population and habitat monitoring; (5) Improving health condition, veterinary care and protection of gene pool of the European bison; (6) Keeping the herds in pens; (7) Developing awareness of the society on the needs and methods of species protection and preservation and on the rules of behaviour at the areas, at which this species is present.
- » **Active protection of black grouse *Lyrurus tetrix* in the management board of State Forests and the protection of osprey *Pandion haliaetus* in the selected SPAs of Natura 2000 network in Poland.**

- | | |
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| <p>» Bees return to the forest – the project aims at monitoring of biodiversity of bees and their food plants in the forest environment as well as studies the seasonal distribution of flowering of honey bee food plants in the areas dominated by forests. The project objective is to implement pollinator-friendly economic practices in the everyday forester activities.</p> | <p>» Landscape audits – their aim is to achieve a methodologically uniform identification and assessment of landscape resources and determination by the regional local government of the recommendations and conclusions supporting the management of landscape, nature conservation forms, strategic planning, spatial planning and development as well as the system of environmental impact assessments, including landscape, quality of life and strategic documents. The audit results will include identification of priority landscape i.e. the most valuable to the environment and preservation of the natural and cultural heritage of Poland.</p> |
| <p>» UPSURGE – enhancing implementation of nature-based solutions in the cities under the established EU Regenerative Urban Lighthouse for 2021-2025. The UPSURGE project covers the analysis, selection and assessment of Nature-Based Solutions supporting the cities to reduce environmental pollution and recovery of urban natural environment.</p> | <p>» Identification of the contaminated soil surface (soil and land) and its remediation.</p> |



Strategic documents setting out directions for action

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| <p>» Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)</p> |
| <p>» 2030 National Environmental Policy – the development strategy in the area of the environment and water management</p> |
| <p>» Strategic adaptation plan for sectors and areas sensitive to climate change by 2020</p> |
| <p>» National Urban Policy 2030</p> |
| <p>» Strategic State Environmental Monitoring Program for years 2020-2025</p> |



Challenges and lessons learned

- » **Loss of habitats and introduction of species from the other geographical regions**
so called alien invasive species, which displace the native species. Delineation of legally protected areas is an important component of the protection measures.
- » **The need to establish the national goals for biodiversity** which correspond to the EU goals and the new global biodiversity goals after 2020.
- » **Improving the condition of natural environment.**
- » **Restoration of natural hydrology in the ecosystems.**
- » Limiting the **increase of scale of negative phenomena**, such as: urban heat island, escalation of heat waves and flash floods or local inundation by supporting the local government units in proper and due implementation of tasks in the area of preservation and extension of green areas in the cities.
- » **Effective air quality monitoring** covering the establishment of the uniform national air quality monitoring network and of the new system of supporting air quality assessment and projections.
- » **Establishing the financial, legislative and organisational schemes for increasing natural retention, including in the cities.**
- » **Empowerment of blue and green infrastructure.** Absence of relevant empowerment of blue and green infrastructure pushes the tasks aimed at preservation and development of green areas in the city and therefore preservation, protection and increase of urban biodiversity in the implemented investments into a marginal role.



SDG 16 Peace, justice and strong institutions



Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Poland focuses on increasing the effectiveness of the institutions promoting growth as well as social and economic inclusion. We make efforts to consider the message of the SDG16 and of the remaining development goals in a widely understood external communication and consultations with the foreign partners, including in particular with a view to the works of forums committed to human rights and democracy, socio-economic issues and global peace and security.

National priorities:

1. Increase in effectiveness of the state and its institutions for social and economic enhancement and inclusion.
2. Improvement in legislation quality and application of law.
3. Wider use of the information and communication technologies (ICT) for state governance and communication with its citizens (including entrepreneurs).
4. Better use of public resources, including exploitation of EU resources
5. Integrated national security management, including state defence management and building adaptive capabilities.
6. Increasing the state's resilience to threats by creating a system of common civic defence.
7. Increasing resilience to cyber threats and boosting information protection in the public, military and private sectors as well as fostering knowledge and good practices enabling citizens to better protect their information.

Diagnosis

Sufficient policy and implementation, and/or met based on data.



Key actions contributing to the SDG achievement in Poland

Trend description

Poland continuously pursues towards more transparent and unambiguous citizen-friendly administrative services. At present, the task of key importance faced by e-administration is providing the services electronically. The increase in the number of persons using the Internet to contact public administration in the area of submitting the completed forms was recorded. In 2021 nearly 40% of Poles dealt with their official matters via Internet, compared to only 25% in 2018. In the area of digitisation, we assume a continuation of the upward trend and digitisation of subsequent domains of public life. A positive dimension of implementation of the priority addressing the digitisation of administrative services is also reflected by the growing number of people declaring their trust to public institutions – to local authorities of a city or commune, which since 2018 increased by approx. 10 pp. reaching the level of 74% in 2020.

- » **National Action Plan for the implementation of the UN Guiding Principles on Business and Human Rights for 2021–2024.**
- » **Activity of Poland in the UN** (among others as the non-permanent member of the UN Security Council in 2020–2022) focused on among others promoting compliance with the international law (including humanitarian law and human rights) and schemes aimed at the protection of particularly vulnerable groups and persons, including during the armed conflicts, such as women, children, religious minorities and persons with disabilities. Poland has also opted for comprehensive implementation of the principles of good governance throughout the world.
- » **Establishing a catalogue of basic rules to be followed in the economic law-making process** – introduction of the following rules: obligatory regulatory impact assessment, covering in particular determination of impact on the operations of the SME sector (economic analysis of law); obligatory analysis of possibility of achieving the goal of this normative act using the alternative measures; obligatory mitigation of burdens on the entrepreneurs and their proportionality for the SME sector; compliance test for the draft acts with the Entrepreneurs Law; obligatory avoidance of excessive implementation of the EU law; obligatory legislative reviews performed by the ministers on an annual basis.
- » **Implementation of the project under the Structural Reform Support Programme aimed at identification of weaknesses and proposing a potential changes to the Regulatory impact assessment system (RIA)** – the analytical report prepared in 2019 covered the review and recommendations on the improvement of the existing impact assessment system in Poland, including the RIA in the scope of the EU directives, guidelines for estimating the regulatory benefits for business, citizens and administration as well as the cost estimation

model for standard administrative activities when performing the regulatory impact assessment (according to the standard cost model).

- » **Establishment of the list of entities to be used in the public consultation process.** The list contains more than 400 entities, which expressed their will to participate in the legislative process. The list is available at www.gov.pl and may be used by all applicants when planning the public consultation process and identifying the relevant stakeholders for specific legislative solutions.

- » **Project “Arbitration and Mediation Centres”** – the project has contributed to promoting the concept of economic mediations among the entrepreneurs. The evaluation of the Arbitration and Mediation Centres operation pointed out at the need for further integration of the mediator environment within the established centres, which will contribute to standardisation of the mediation process and propagation of the mediation concept among the society.

- » **Project “Promoting alternative dispute resolutions by improving the competence of mediators and the creation of the National Register of Mediators and other information activities”** – the main objective of the project is to professionalise the job of a mediator by establishing the National Register of Mediators and carrying-out a cycle of mediation trainings under the Integrated Qualification System as well as widening knowledge on e-mediation and possibilities of its use in the economic and labour disputes.

- » **Project “Ensuring access to justice for persons with disabilities”** – improving architectural and informational and communication accessibility of the courts and increasing competences of the judicial staff in the area of knowledge on the needs of such persons.

- » **Free legal aid** – with regard to inflow of the refugees from the territory of Ukraine after 24 February 2022, there is an urgent need to adapt the free legal aid system to provide

services for the foreigners. To this end, information on all free aid points in Poland, in which legal advices are provided in a foreign language (i.e. English, Ukrainian and Russian), were collected. The staff was trained and the materials on legal aid in these languages were prepared.

- » **Continuous educational activities in the area of legal education** – implemented both at the central level and by the non-governmental organisations contributing to the free aid system. The main objective is to enhance understanding of legal standards among the society and increase trust to free legal aid services.

- » **Cooperation Programme** – a new form of cooperation of the Head of National Revenue Administration with the largest tax payers, generating revenues above EUR 50 million. Cooperation under the Programme is based on mutual trust and understanding and transparency going beyond the statutory obligations. The Programme aims at taking joint actions to ensure tax law compliance with particular consideration to the individual needs and expectations of key tax payers in order to provide better conditions for running a business activity in Poland. The Programme pilot covers 20 entities – 10 cooperation agreements were made as of April 2023.

- » **Investment agreement** – a new instrument of tax law, which enables tax risk management and determination of tax effects of the investments to the investor. The agreement is a contract made by and between the investor and the Minister of Finance concerning the tax effects of the investment. It aims at guaranteeing the interpretation of tax regulations to the investor and ensuring a uniform and consistent interpretation of tax provisions.



Strategic documents setting out directions for action

- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
- » Human Capital Development Strategy 2030
- » Strategy for Persons with Disabilities 2021-2030
- » Strategy for the modernisation of justice for 2014-2020
- » National Integrated Informatisation Programme
- » National Reform Programme



Challenges and lessons learned

- » **Improving quality of law, avoiding excessive regulations and limiting the frequency of amendments of legal regulations**, in particular the regulations addressing the entrepreneurs.
- » **Wider consideration of the impact of legislative projects on the SMEs** would contribute to the assessment of legitimacy of differentiate the regulations depending on the scale of business activity, including to proportionally reduce the administrative obligations of the smallest entrepreneurs.
- » **Ensuring the effective process of public consultation and involvement of the social partners in the policy shaping process** in particular by using the advanced social participation mechanisms, enhancing communication, social dialogue and civic dialogue and development of cooperation between public administration and non-governmental organisations, which requires continuous improvements.
- » **Maintenance of the National Register of Mediators upon completion of the project implementation** along with its components (in the scope of procedures and tools).
- » **Continued digitisation of public services** e.g. ensuring the possibility of remote and stationary provision of assistance under the free legal aid system.



SDG 17 Partnerships for the goals

Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

Cooperation for sustainable development forms an integral part of the foreign policy of Poland. Its primary objective is to support the sustainable socio-economic development of the partner countries and their societies, including support the democracy and good governance and people the most in need, following the *Leaving No One Behind* principle.



National priorities:

1. Supporting development of "Polish Aid" partner countries, in particular priority countries (Belarus, Ethiopia, Georgia, Kenya, Lebanon, Moldova, Palestine, Senegal, Tanzania and Ukraine).
2. Supporting development in thematic priority areas, with particular emphasis on the assumptions of the following Sustainable Development Goals: SDG 16. Peace, justice and strong institutions, SDG 4. Quality education, SDG 8. Decent work and economic growth, SDG 10. Reduced inequalities, SDG 3. Good health and well-being SDG 6. Clean water and sanitation, SDG 11. Sustainable cities and communities, and 13. Climate action.

3. Promotion of inclusion of issues related to equal opportunities and climate protection in all actions taken by "Polish Aid".
4. Increase in mobilization of domestic resources of developing countries through technical and substantive support for these countries in improving tax collection.
5. Strengthening the global partnership for sustainable development on tax expertise and technology sharing to support the implementation of the SDGs.
6. Implementation of effective methods of combating economic crime and preventing it in countries that are also beneficiaries of aid projects.
7. Increasing policy coherence for sustainable development.

Diagnosis

Sufficient policy and implementation, and/or met based on data.



Key actions contributing to the SDG achievement in Poland

Trend description

The Polish development cooperation as a whole is influenced in particular by the participation of Poland in financing of the Official Development Assistance (ODA), the EU, budget and special purpose reserve of the Ministry of Foreign Affairs for bilateral actions and the actions carried out by the agency of international organisations in the developing countries, scholarships and costs of education of students from the developing countries financed by the Ministry of Education and Science, tied aid loans financed by the Ministry of Finance and actions taken by many other public institutions committed to the development cooperation, including their membership fees to the international organisations involved in the development cooperation.

A continuous increase in the ODA provided by Poland in nominal terms (from USD 766 million in 2018 to USD 983.5 million in 2021) has been recorded for many years. In relation to Gross National Income (GNI) it is maintained at the level of approx. 0.14%, while in 2021 this percentage value reached 0.15%.

A vast majority (more than 70%) of the Poland's ODA covers the assistance provided via a multilateral channel in the form of payments for the projects and programmes carried out by the international organisations. The remaining ODA funds (nearly 30% of the total value of development assistance) are the assistance provided by Poland directly by means of implementation of bilateral projects. Poland should pursue towards increasing the bilateral aid and financing of development cooperation as a whole, in accordance with its commitment to reach 0.33% GNI in 2030.

- » **Development cooperation** – coordinated by the Minister of Foreign Affairs; implemented on the basis of annual development cooperation plans (specifying among others the specific allocations for the selected priority countries and programmes) and the “Multiannual Programme for Development Cooperation for 2021-2030. Solidarity for Development”.
- » **Implementation of grant competitions:** “Polish Development Assistance”, “Humanitarian Aid”, “Polish Aid Volunteering” and “Global Education” as well as calls for proposals for the public administration. In 2022, the competition in the area of humanitarian aid concerned the financing of actions aimed at support to the Ukrainian civilians suffering from the warfare, including the refugees, who found their shelter in Poland, in particular children, women and persons with disabilities.
- » Implementation of development and humanitarian projects by diplomatic posts.
- » **Scholarship programmes** for the developing countries: S. Banach Scholarship Programme and I. Łukasiewicz Scholarship Programme.
- » Implementation of the activities of the International Solidarity Foundation in the area of promoting democracy and strengthening civil society.
- » **Eastern Partnership Academy of Public Administration Programme** – trainings for the representatives of the government administration offices of the Eastern Partnership countries, for example in the area of counteracting corruption.
- » **Global education actions** – the educational activities targeted at the Polish society and addressing the development problems and challenges in the world, forming a part

of the civic education and which expands their scope by building awareness on the global phenomena and interdependencies. The essence of global education: explaining the reasons and consequences of the described phenomena, presenting the perspective of the Global South, understanding the world as a complex and dynamically changing system, shaping critical thinking and impact on changing the attitudes, overcoming the stereotypes and prejudices, showing the impact of an individual to global processes and impact of global processes on an individual. Each year, co-financing is allocated up to several educational projects, thanks to which up to several hundred thousand of people (including the beneficiaries of the multiplying actions) gains knowledge on the existing challenges faced by the international community and on how they may commit to the sustainable development. A specific type of actions are the trainings for teachers and educators enabling them gaining knowledge on how to present these issues during the classes with youth and children. In addition, the educational materials and lesson scenarios are prepared and made available free of charge in the Internet for further use.

» **Financing and implementation of the Polish Official Development Assistance**

via a multilateral channel – by payments of mandatory and voluntary contributions to the international organisations (under the UN, OECD, OSCE/ODIHR, Council of Europe, NATO Professional Development Programme) for financing of the development projects.

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- » Participation of the Polish public administration in the EU development programmes, in particular in the Eastern Partnership countries and other EU neighbourhood countries.

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- » Operation of the **Center for Tax Solidarity** – the Center coordinates the implementation of the Tax Solidarity Programme providing for various forms of development support in the area

of taxes, which are adapted to the needs of a given developing country and local conditions (covering the organisation of workshops, trainings, study visits to Poland, possibility of consulting with the Polish tax experts as well as support in the implementation of tax technologies and legislative support).

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- » **Twinning programme financed from the EU funds** – implemented in the consortium with Finland and Latvia in 2018-2019 and entitled “Supporting the Accession of Georgia to the Conventions on Transit Area and Launching of the New Computerised Transit System”.

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- » Supporting by the National Revenue Administration of the processes resulting from the signed bilateral and association agreements between the EU and the neighbourhood countries, such as for example the processes of harmonisation and convergence of the customs and tax systems with the EU standards.

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- » **Governmental tied aid loans** – implementation of the projects under the intergovernmental loan agreements in 2018-2022, concluded with:

Vietnam – research centre – laboratory/ education (EUR 16.47 million);

Moldova – agriculture and food processing (EUR 100 million);

Kenya – rural development (USD 100 million);

Tanzania – rural development (USD 110 million);

Ukraine – modernisation of road infrastructure at the borders and the construction of the Ukrainian – Polish border crossings (EUR 100 million);

Mongolia – infrastructure, environmental protection and healthcare (EUR 50 million);

Myanmar – fire protection and rescue (EUR 50 million).

Planned for implementation: Angola – education (USD 60 million), Senegal (agreement under negotiations) – project in the area of waters, education.

- » **Bilateral loan granted by Poland to the Republic of Moldova** in 2022 in the amount of EUR 20 million targeted at supporting the economy and society of this stage, which struggles with the inflow of refugees and the effects of energy and economic crises.

- » **Activity in the international forums of the financial institutions** (Asian Infrastructure Investment Bank, Council of Europe Development Bank, European Bank for Infrastructure and Development, International Monetary Fund, World Bank Group) – including payments for increasing the authorised capital, participation in the financial initiatives of these institutions and co-participation in establishing their policies and aid programmes and in approving the loans granted to the states or public and private entities.



Strategic documents setting out directions for action

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- » Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)
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- » Multiannual Programme for Development Cooperation for 2021-2030. Solidarity for Development
-
- » Annual development cooperation plans
-
- » National Action Plan Against Trafficking in Human Beings 2022-2024
-
- » Cooperation programme of the Minister of Foreign Affairs with the non-governmental organisations and entities listed in Article 3(3) of the Act on public benefit activity and volunteer work for 2021–2025
-
- » International Cooperation Strategy of the National Revenue Administration for 2022–2024
-
- » Tax Solidarity Programme for 2023-2025 (in preparation)



Challenges and lessons learned

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- » **Increasing the volume of bilateral cooperation** in accordance with the recommendations from the latest review of the Polish development cooperation and increasing the financing of development cooperation in line with the commitments to reach 0.33% GNI in 2030.
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- » **Continuation of the measures in the priority areas of the Polish development assistance** – i.e. environment/ climate and equal opportunities of men and women. There is a need to introduce a number of mechanisms, which will translate into better outcomes in these two areas, including for example inclusion of the assessment of the level to which the cross-cutting issues are taken into account in the project activities into the grant competitions.
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- » **Mid-term review of the assumptions of the Multiannual Programme for Development Cooperation for 2021-2030. Solidarity for Development in 2024.** There is a need for discussion on how the assumptions of the current strategy are implemented, including in particular in the scope of purposefulness of maintaining the existing geographic and thematic priorities.
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- » **Poland should have the strategies of development cooperation with all its priority partner countries. Working-out the development cooperation strategy with the priority countries of the Polish development cooperation and thematic strategies in the core areas, such as for example cross-cutting priorities, is of key importance for the effective state policy.** Commencing the works on the multiannual strategy for the selected partner countries will enable better identification of the partners' needs, greater adaptation capacity and allocation of actions under the "Polish Aid" as well as establishing the rudiment of the performance-based system.
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- » **Preparation of a strategic document on the global education in Poland aimed at strengthening of its role and guaranteeing the stability of financing.**
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- » **Preparation of the Polish strategy on taking the actions related to the post-war reconstruction of Ukraine.**
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- » **Development of the performance-based management system architecture (in a 10-year perspective).**
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- » **Effective use of data and data analysis for the purposes of monitoring, verification and shaping of development cooperation by Poland in the area of achievement of the SDGs, in geographic terms and by cross-cutting thematic priorities.**
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- » **Implementation of the pilot programmes for the selected developing countries in the area of building tax capacity.** In a long-term perspective, the offer will cover the states listed in the Multiannual Programme for Development Cooperation for 2021-2030 and other states of priority from the perspective of the Polish foreign policy. In this context, this will require technical support of the experts, which has been already partially achieved by establishing of the Expert Team for Tax and Development.
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- » **International cooperation with UNICEF enables effective investments of funds in enhancing access to justice for persons below 18 years of age.** However, a full-fledged adaptation of the free aid system to provide advice also to the Ukrainian juveniles poses a challenge. The priority cooperation area will be ensuring equal access to justice to all persons living at the territory of Poland, including the Ukrainian refugees.



8. International dimension of measures for the goals

The measures taken to achieve the Sustainable Development Goals in Poland may be attributed to three dimensions: regional, national and international. The latter is of particular importance for global achievement of the 2030 Agenda provisions. Poland participates in many programmes, projects, initiatives or working groups at the international level and, additionally, its membership in the international organisations creates an opportunity to strengthen the economic relationships and share good practices contributing to the effective implementation of measures. The effective cooperation and numerous partnerships enable continuous progress in the achievement of the Sustainable Development Goals in many countries at the same time. Poland, in a vast majority of goals, identifies the measures of international dimension. Due to their great number, this chapter presents only the selected key aspects.

With regard to SDG 1 – No poverty, the measures taken by Poland for the Ukrainian refugees aimed at mitigation of the negative effects of war, striving for securing their basic living needs. Support for the refugees was organised at the institutional level – by the governmental institutions – and directly by the private persons and companies. Different forms of support covered both aid provided in Poland and on-site – in Ukraine. In 2022, Poland allocated approx. PLN 50 billion for aid to Ukraine, of which as many as approx. PLN 10 billion came from the private persons.

In the scope of SDG 2 – Zero hunger, Poland supports the efforts of the international community aimed at transformation of the food systems in accordance with the vision presented at the UN Food Systems Summit in September 2021. Within the response of the European Union to the Russian aggression against Ukraine, on 12 May 2022 the European Commission and the EU Member States neighbouring Ukraine, including Poland, established the EU-Ukraine Solidarity

Lanes. Between the establishment of the Solidarity Lanes and 31 January 2023, approx. 34 million of tonnes of goods were exported, including more than 19 million of tonnes of the Ukrainian agricultural products (cereals, oilseeds and related products) – by land, railway and via Black Sea and Danube ports. Poland acts currently as the transport corridor for approx. 40% of the Ukrainian agricultural products exported under the Solidarity Lanes. Poland, Romania, Slovakia and Hungary – as the EU Member States neighbouring Ukraine – made great efforts and large investments in order to improve these trading routes. The Solidarity Lanes are however at the verge of their capacity, the bottlenecks are still present and the logistic costs remain high.

Poland continues also its cooperation in the international forums for the measures contributing to removing the export restrictions and embargos for food. Another initiative for the international measures under the SDG 2 is the participation of Poland in the macro-regional cooperation platform in the area of research and innovation for agriculture and bioeconomy between 11 Central and Eastern Europe states – BIOEAST. Under the National Centre for Plant Genetic Resources of the Plant Breeding and Acclimatization Institute – National Research Institute (IHAR-PIB) the two international projects are implemented: INCREASE project (*Intelligent Collections of Food Legumes Genetic Resources for European Agrofood Systems*), focusing on implementation of the new approach to the protection of chickpea, common bean, lentil and lupine and management and specification of genetic resources, and the AGENT project (*Activated Gene Bank Network*), focusing on the establishment of the active network of gene banks, which prepare the protocols and standards of the collection of data on plant genetic resources.

In the scope of SDG 3 – Good Health and well-being, the implementation of the Joint Action Health Equity

Europe – JAHEE under the Third EU Health Programme was completed. The project produced a package of recommendations for guiding public policies on public health in context of counteracting health inequalities addressed to the states. The cooperation under the Fourth EU Health Programme is being continued. Poland participates also in the Mental Health and Psychosocial Support Technical Working Group (MHPS) of the World Health Organisation (WHO). Poland has also cooperated with the Polish Transplant Coordinating Centre “Poltransplant”, National Centre for Tissue and Cell Banking and the e-Health Centre in the scope of implementation of the National Programme for the Development of Transplantation Medicine for 2011-2022. The cooperation will be continued under the National Transplant Programme. The cooperation with the international and national organisations involves the actions for the Ukrainian refugees.

Measures for SDG 4 – Quality education, consist among others in cooperation with the Global Education Network Europe (GENE) – a network associating public institutions from the European states, and cover the actions promoting global education, education on sustainable development and climate education. Cooperation under the SDG4 is also implemented by consultations between the member states under the European Economic and Social Committee.

With regard to SDG 5 – Gender equality – equality of men and women is one of the two (besides climate protection) cross-cutting priorities of the Polish development cooperation. This means that all actions of the “Polish Aid” should strive to strengthen equal opportunities of men and women. In this context, Poland supports also reducing inequalities, in particular in the scope of equalling the education opportunities, strengthening the representation and importance of the marginalised social groups in the decision-making process at the local, national and international level. The actions for improving access to healthcare, education and ensuring equal opportunities and development of entrepreneurship of women in Ethiopia, Georgia, Kenya, Lebanon, Moldova, Palestine, Senegal and Tanzania are being implemented. In the UN forum, Poland involves itself in the promotion of achievements of female scientists and innovators and increasing the share and role of women and girls in science, among others by co-organisation of the celebrations on the occasion of the International Day of Women and Girls in Science.

In the scope of SDG 6 – Clean water and sanitation, the efforts of Poland in the international forum focus on sharing experiences, knowledge and good practices with the other states and organisations via joint workshops (workshops with Denmark) or scientific and research works (international cooperation of the Polish Institute of Meteorology and Water Management – National Research Institute (IMGW-PIB). The Institute cooperates also with the World Meteorological Organization or the National Meteorological and Hydrological Services, with particular focus on the services of neighbouring countries (among others cooperation on the border waters is performed under the inter-governmental agreements).

With regard to SDG 7 – Affordable and clean energy, the strategic project of the Strategy for Responsible Development (SRD) entitled *Development and use of geothermal potential in Poland*, assumes among others performance of tasks in the area of geothermal energy implemented in cooperation with the foreign experts (from Iceland and Norway). This initiative is also interlinked with **SDG 13 – Climate action**. The funds for implementation of these tasks are derived from the European Economic Area (EEA) Financial Mechanism and the Norwegian Financial Mechanism. The essence of these tasks is among others supporting sustainable development and use of shallow geothermal energy in Poland by sharing experiences and gaining new knowledge as well as transfer of knowledge, technology and good practices of use of geothermal energy (deep geothermal energy) in the heating sector – from Norway and Iceland to Poland. Poland is also committed to the international cooperation in the area of RES development, mostly in the analytical scope, by involving in the works of such platforms as the International Renewable Energy Agency (IRENA) or the International Energy Agency (IEA). Poland undertakes also the actions for encouraging the foreign investors to interest in the Polish market – both at the diplomatic and administrative level and business level. The most important area of cooperation in the field of RES is however the cooperation in the European Union forum, which defines many from among the climate goals of Poland and many legal solutions from among these implemented at the national level. In addition, Poland cooperates with the EU Member States, International Atomic Energy Agency (IAEA), OECD’s Nuclear Energy Agency (NEA OECD) and the International Framework for Nuclear Energy Cooperation (IFNEC). Poland implements a number of investments aimed at increasing the capacity available for trading in the inter-systemic connections by means of among others investments

in the domestic network. These are implemented under the EU funding instrument – Connecting Europe Facility. The project of key importance for Poland, which has been implemented since 2018, is the synchronisation of the electricity networks of Lithuania, Latvia and Estonia with the Continental European network, which will contribute to the increased safety of energy supplies in the region. Creating the conditions for the establishment of the regional centre for transmission and trading in natural gas for the Central and Eastern Europe states and Baltic States (gas hub) is of significance for the natural gas market. Implementation of this undertaking will be possible primarily thanks to the construction of Baltic Pipe, extension of the LNG terminal in Świnoujście, construction of the FSRU terminal in the area of the Gdansk Bay and extension of network in the country and of the connections with the neighbouring states. These projects contribute to diversification of gas supplies and improvement of energy security in the Central and Eastern Europe region as a whole.

In the scope of SDG 8 – Decent work and economic growth, the measures at the international level are taken under the operation of the Centres of the Enterprise Europe Network (EEN). EEN participates in many initiatives and undertakings organised by the European Commission, for example the SME Week and thematic campaigns. EEN cooperates also with the agencies of the Polish administration and local business environment organisations. In terms of increasing the employment rate, Poland cooperates within the European Employment Services (EURES) network as well as with the other international organisations.

Among the measures under SDG 9 – Industry, innovation and infrastructure the industrial consultations of the Ministry of Economic Development and technology and of the Polish Investment and Trade Agency dedicated to the post-war reconstruction of Ukraine – with participation of more than 800 entrepreneurs – should be pointed out. Other measures include the establishment of the Diia.BusinessWarsaw – Entrepreneur Support Center for the Ukrainians – the first international Support Center for the Ukrainian entrepreneurs, who came to Poland due to the Russian aggression. This initiative enabled the Ukrainian citizens to benefit from free consultations and assistance in establishing and running an own business and in the area of staying and employing in Poland.



Under SDG 10 – Reduced inequalities, Poland cooperates with the OECD under the Regional Development Policy Committee (RDPC) and European Regional Policy Research Consortium (EoRPA). Within the framework of this cooperation, Poland participates in the seminars and conferences and benefits information on good practices in the other countries, which may inspire to take further actions. In its cooperation with the OECD, Poland takes part in the working groups on the urban and rural issues and widely understood regional policy.

Among the measures for SDG 11 – Sustainable cities and communities, the co-organisation of the World Urban Forum WUF11 and numerous so called accompanying events with the UN-Habitat should be emphasized. The conference was held in June 2022 and created an opportunity to discuss the future of the cities among the representatives from the entire world. Poland participated also in the meetings of the Urban Development Group (UDG) and Directors General in Urban Matters (DG) and involved itself in the preparation of the new Urban Agenda for the EU Partnerships.

In addition, in 2016-2022 Poland supported the Moldovan central and local administration in the field of urban development, with particular focus on revitalisation of urban areas. The effect of the provided support was implementation of the urban revitalisation system, which has become an important development policy instrument. Many institutional, legal and financial solutions were implemented in this area to enable the local authorities of the Moldovan cities performing the revitalisation actions in a systemic manner and with financial support from the state budget. Since 2021, Poland has been also supporting the Ukrainian administration in the implementation of the 2021-2027 State Strategy of Regional Development of Ukraine in the area of urban policy and development.

Under SDG 12 – Responsible consumption and production, in July 2021 Poland cooperated with the other EU states on preparation of the common position on the product policy. The document points out, among others, on the need to lay down the long-term strategic goals for the products as a whole or for each category of priority products e.g. by launching the process aimed at achievement of the goals in the area of reducing material and consumption footprints in Europe.

In the scope of SDG 13 – Climate action, among the measures implemented at the international level the tasks related to geothermal energy executed under the strategic project of the Strategy for Responsible Development (SRD) in cooperation with the Icelandic and Norwegian experts, with the funds obtained from the European Economic Area (EEA) Financial Mechanism and from the Norwegian Financial Mechanism (NFM), should be distinguished. Moreover, Poland continues its cooperation with the European commission and the Central and Eastern Europe states under the Coal Regions in Transition initiative, or with the Green Climate Fund, Adaptation Fund, World Bank Group and the European Bank for Reconstruction and Development in the scope of spending of the Polish climate aid. Poland actively participates in the United Nations Climate Change Conferences (COP). The commitment of the country to COP24 held in 2018 in Katowice requires particular emphasis. The Polish Presidency focused the discussions on the three key issues: human, technology and nature. Three declarations were prepared and presented during COP24: *Solidarity and Just Transition Silesia Declaration*, *Silesian Ministerial Declaration “Forests for Climate”* and *Driving Change Together – Katowice Partnership for Electromobility*.

In addition, on 27 October 2021, Poland as the member of the OECD Development Assistance Committee (DAC) adopted the *OECD DAC Declaration on a new approach to align development co-operation with the goals of the Paris Agreement on Climate Change*. This Declaration aims at determining the direction of the works of DAC in the area of climate, environment, degradation of ecosystems and loss of biodiversity. Under the Declaration, the member states oblige themselves to review progress in the implementation of the established goals at the high-level meetings of the Committee. In addition – pursuant to clause 10 of the Declaration – they oblige themselves to fully commit to the implementation of Article 2.1.c of the Paris agreement and ensure compliance of financial flows with the goals leading to the achievement of zero greenhouse gas emission and development resilient to climate change with simultaneous facilitation of access to green technologies, in particular in the energy sector.

For SDG 14 – Life below water, a model in the area of spatial planning was developed, according to which the Baltic Sea has no physical barriers and is a single

and consistent ecosystem, which implies its protection and use of its resources with a view to a wider and supra-national perspective. The Baltic model of maritime spatial planning is based on the cooperation of the competent ministries of the individual Baltic States under the two initiatives: Visions and Strategies Around the Baltic Sea (VASAB) and the Helsinki Convention (HELCOM). VASAB 2010 was the first organisation which called for introduction of the maritime spatial plans of the Baltic Sea. All Baltic States are obliged to follow the rules and implement the maritime spatial planning guidelines worked out by the HELCOM-VASAB MSP Working Group.

In the scope of SDG 15 – Life on land, Poland cooperated with the authorities competent for transboundary movement of waste in the other states, both in the process of issuing the permits for planned legal transboundary movement of waste and in the issues related to further treatment of waste from the detected illegal movement. Poland participates in the works

of the European Commission Expert Group for the implementation of the EU Soil Strategy (EU Soil Expert Group) and cooperated with the European Union Network for the Implementation and Enforcement of Environmental Law (IMPEL) by sharing knowledge and good practices and cooperated in the forum of the Basel Convention and the EU Council in the field of legislative works.

A vast majority of the actions taken by Poland under **SDG 16 – Peace, justice and strong institutions** covered the international dimension. Promoting democracy and principles of good governance remains a priority for the Polish foreign policy. Implementation of this policy is reflected by the activity of Poland in the UN, including in the General Assembly and Human Rights Council, the European Union, Organization for Security and Cooperation in Europe and by the Community of Democracies, European Foundation for Democracy, Freedom Online Coalition and the organisation of the international conference entitled Warsaw Dialogue



for Democracy. Poland is also active in the area of counteracting tax frauds, including in particular VAT, and “grey market”, which result in significant decrease of the budgetary revenues and disturb competition. Poland participates in the implementation of the plan for strengthening partnership between the states in the area of improving the effectiveness of combating tax frauds entitled “European Compact against VAT fraud” (VAT Compact), which involves strengthening and improving cooperation between the EU Member States and non-EU Member States and is targeted on improving effectiveness of combating VAT frauds by among others sharing information on VAT. To this date, Poland signed joint declarations on enhancing tax cooperation, mainly in VAT area, with Slovakia (June 2020), Czech and Hungary under the joint declaration of the Visegrad Group (September 2020), Estonia (October 2020), Ukraine (August 2020) and Lithuania (September 2022). In addition, in cooperation with UNICEF, Poland implemented the project aimed at improving accessibility of free aid services for the juveniles at the territory of Poland, with provision of translation of the Ukrainian language for the youth inflowing from Ukraine. With a view to the pending conflict in Ukraine, Poland remains an active participant of the international formations of military support for Ukraine (among others *Ukraine Defense Contact Group* under the leadership of the USA and the Copenhagen Ukraine Conference under the leadership of Denmark).

With reference to **SDG 17 – Partnerships for the goals**, Poland actively promotes and disseminates the principles of corporate social responsibility, which results from its membership in the OECD, EU and UN. Poland holds the OECD National Contact Point (OECD NCP) for Responsible Business Conduct, which forms a part of the OECD NPC Network covering 51 states. The main tasks of OECD NPCs include dissemination of the OECD guidelines for multinational enterprises and other standards of responsible business conduct (RBC) worked out by OECD as well as examining the notifications of the potential infringement of the OECD guidelines for multinational enterprises by the enterprises.

Poland actively supports the developing countries. It cooperated in the twinning projects with the administrations of African states (among others Republic of South Africa, Ruanda and Namibia) by means of assistance in establishing contact between the Polish IT companies, which provide the services for tax administrations, and tax administrations of the African states. The aim is to establish cooperation between these parties and potential deployment of the advanced tax technologies in Africa.

In addition, while implementing the tasks in the area of development cooperation, Poland makes multilateral payments to the international organisations and payments under the bilateral aid, with a view to its commitments in the area of achievement of the Sustainable Development Goals. Polish public administration uses the development programmes of the European Union – twinning and TAIEX – to support the EU neighbouring states in reforming their public sector, in particular in building state-of-the-art administration based on the Polish standards and experience. One of the tools for cooperation with the partners is also the agreements. Under the memorandum of cooperation by and between the ministries of Poland and Georgia competent for development cooperation several joint projects were implemented (both the “Polish Aid” and EU Twinning projects), aiming at improvement of the institutional capacity of public entities, which is also associated with the achievement of SDG 16.

The Ministry of Finance works on the Tax Solidarity Programme for 2023-2025, consistent with the Multiannual Programme for Development Cooperation for 2021-2030 and the annual Development Cooperation Plans, which are prepared on the basis of the Multiannual Programme for Development Cooperation (MPDC). The Strategy, similarly as MPDC, will be also based on the assumptions of the Sustainable Development Goals of the UN 2030 Agenda, in particular in context of the Partnership for Development. The strategy of the Tax Solidarity Center will enter into force in 2023.

9. Interconnections between the goals and measures: synergies and trade-offs

Within the second review of the implementation of the 2030 Agenda, Poland attempted to analyse and take into account the aspect of interconnections between the individual Sustainable Development Goals to a greater extent. These translate into specific (equivalent or opposite) challenges for the public policies and are of importance in context of efforts made to ensure policy coherence for sustainable development. An in-depth analysis of both the positive and negative impact as well as identification of the externalities of these correlations is the key to correctly define the necessary directions of interventions and actions under the associated public policies. Thus, it is one of the determinants of the effective efforts for the achievement of sustainable development in the country.

Synergies

The individual measures and initiatives for the achievement of a selected Sustainable Development Goal have a direct or indirect impact on the achievement of the remaining goals. The focus was primarily on identifying the synergies in the measures implemented at the national level (i.e. by the central administration). The greatest number of interconnections was identified for the achievement of SDGs 2, 3, 6, 7, 8, 9, 10, 11, 12, 13, 14, 16 and 17, while the lowest number of interconnections was identified for the achievement of SDGs 1, 4, 5 and 15. This results for the most from the implementation

of priorities specified at the national level in the achievement of the Sustainable Development Goals and at the same time is the effect of challenges faced by Poland, among others preventing the establishment of new development disproportions in the country in effect of a crisis caused by pandemic (in the socio-economic dimension), or striving for improvement of the country's resilience in effect of climate change with simultaneous strengthening of energy security in response to the crisis caused by the war in Ukraine (in the environmental dimension). It should be noted that the diagnosis of interconnections may determine the directions of interventions for the public authorities, where it may be necessary to intensify the efforts for the achievement of specific Sustainable Development Goals.

Examples of synergies between the goals

The selected examples of synergies between the goals implemented under the measures at the national level, with consideration to the goals subject to the UN review in 2023, are presented below under the Table 5.¹

¹ The Sustainable Development Goals subject to the UN review in 2023: SDG 6 (Clean water and sanitation), SDG 7 (Affordable and clean energy), SDG 9 (Industry, innovation and infrastructure), SDG 11 (Sustainable cities and communities), SDG 17 (Partnerships for the goals).

Table 5.

Identified interconnections of the main goal with the other Sustainable Development Goals under the measures taken by the public administration in Poland

	Main goal	Interconnected goals
1	SDG 1 – No poverty	SDG 3, 8, 10
2	SDG 2 – Zero hunger	SDG 1, 3, 6, 8, 9, 12, 13, 14, 15
3	SDG 3 – Good health and well-being	SDG 6, 7, 9, 10, 11, 13, 17
4	SDG 4 – Quality education	SDG 7, 8, 9, 11, 13
5	SDG 5 – Gender equality	SDG 1, 8, 10
6	SDG 6 – Clean water and sanitation	SDG 3, 4, 8, 11, 12, 13, 14, 15
7	SDG 7 – Affordable and clean energy	SDG 1, 3, 8, 9, 11, 13, 15, 17
8	SDG 8 – Decent work and economic growth	SDG 1, 4, 9, 10, 16, 17
9	SDG 9 – Industry, innovation and infrastructure	SDG 4, 7, 8, 11, 12, 13, 17
10	SDG 10 – Reduced inequalities	SDG 1, 3, 4, 5, 8, 9, 11
11	SDG 11 – Sustainable cities and communities	SDG 4, 6, 7, 8, 9, 12, 13, 15, 17
12	SDG 12 – Responsible consumption and production	SDG 6, 7, 8, 9, 11, 13, 15
13	SDG 13 – Climate action	SDG 4, 6, 7, 9, 11, 12, 15, 16
14	SDG 14 – Life below water	SDG 1, 7, 8, 9, 10, 11, 12, 13, 15
15	SDG 15 – Life on land	SDG 6, 11, 13
16	SDG 16 – Peace, justice and strong institutions	SDG 1, 4, 5, 8, 9, 10, 11, 17
17	SDG 17 – Partnerships for the goals	SDG 1, 4, 5, 6, 7, 8, 9, 10, 11, 12, 14, 16

Source: own study by the Ministry of Economic Development and Technology (MEDT).

Clean Air Priority Programme

Improving air quality is one of the most important challenges for Poland. Therefore, in 2018, the Ministry of Climate and Environment, in cooperation with the National Fund for Environmental Protection and Water Management launched the unique “Clean Air” Priority Programme. This programme aims at co-financing of comprehensive thermal modernisation of the buildings and replacement of old and ineffective solid fuel heat sources with the state-of-the-art heat sources meeting the highest environmental standards, which on one

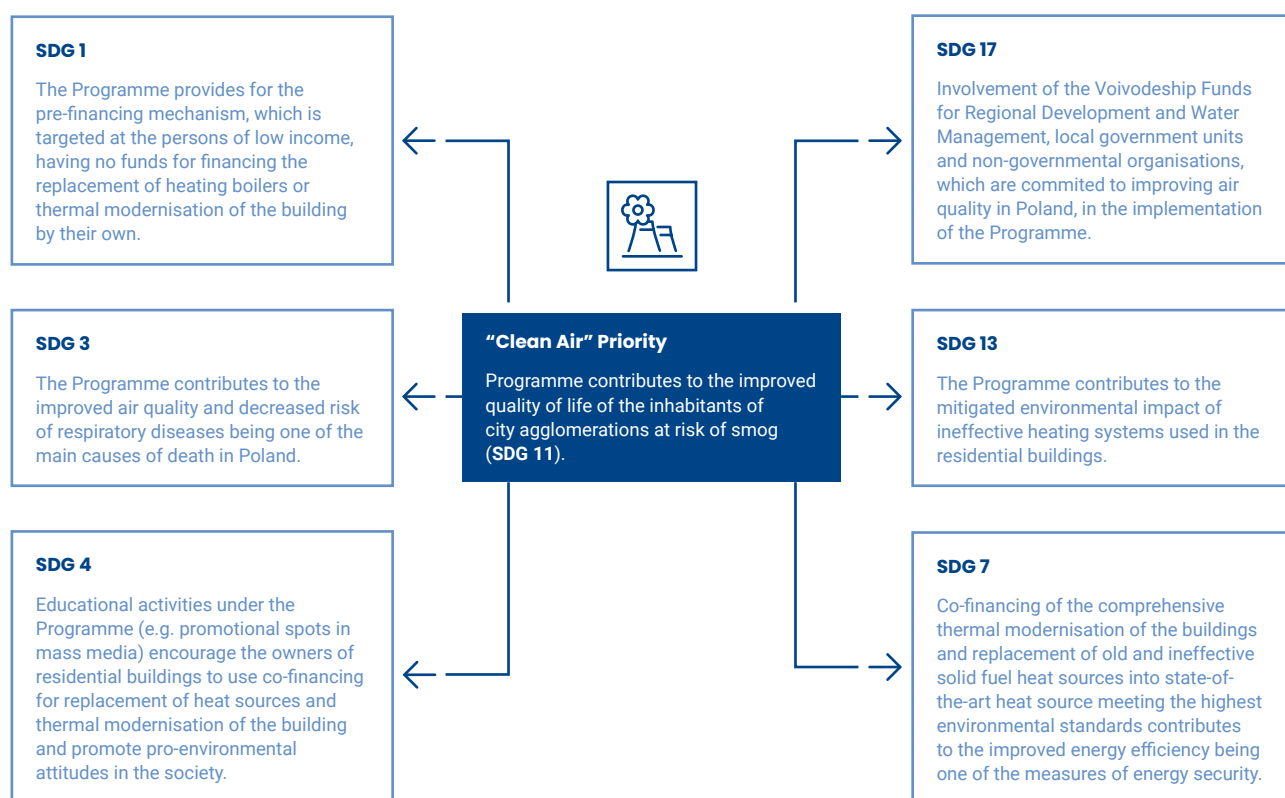
hand contributes to the improved energy efficiency being one of the measures of energy security (SDG 7), while on the other hand to the reduced environmental impact of heating systems used in the buildings (SDG 13). Since July 2022, the Programme provides for the pre-financing mechanisms, which is targeted primarily to the persons of low income, who have no funds to finance the replacement of heating boilers or thermal modernisation of the building by their own (SDG 1). The Programme contributes to the improved air quality and decreased risk of respiratory diseases being one of the main causes of death in Poland (SDG 3).

In addition, the educational activities accompanying the programme encourage the owners of residential buildings to use co-financing for the replacement of heat sources and thermal modernisation and promote the pro-environmental attitudes in the society (**SDG 4**). One should note the involvement of the Voivodeship Funds for Environmental Protection and Water Management, local government units and non-governmental

organisations, which are committed to improving air quality in Poland, in the implementation of the Programme (**SDG 17**). Within four years from launching the Programme, nearly 500 thousand of coal-fuelled “smoky” boilers were replaced with the new, environment-friendly and low-emission heating devices in well thermally insulated houses.

Figure 6.

Mapping the interconnections of the Clean Air Priority Programme with the impact on the achievement of the selected SDGs



Source: own study by the Ministry of Economic Development and Technology (MEDT).

Development of electromobility in Poland

Poland pursues towards the establishment of an ecosystem encouraging development of electromobility. In 2018, the Ministry of Finance introduced the tax preferences for zero – and low-carbon vehicles i.e. the excise rate of 9.3% for hybrid cars with combustion and electric propulsion, in which the energy is not

accumulated by connecting to the external power source, and plugged-in hybrid cars of engine capacity of 2 – 3.5 litre; the excise rate of 1.55% for hybrid cars with combustion and electric propulsion, in which the energy is not accumulated by connecting to the external power source and of engine capacity of up to 2 litres.

In addition, since 2021, the National Fund for Environmental Protection and Water Management has been announcing the calls for proposals to the governmental programme "My Electric Car". The programme provides for the preferential co-financing conditions for purchase of an electric car (up to PLN 225 thousand) and wide-range coverage of the beneficiaries.

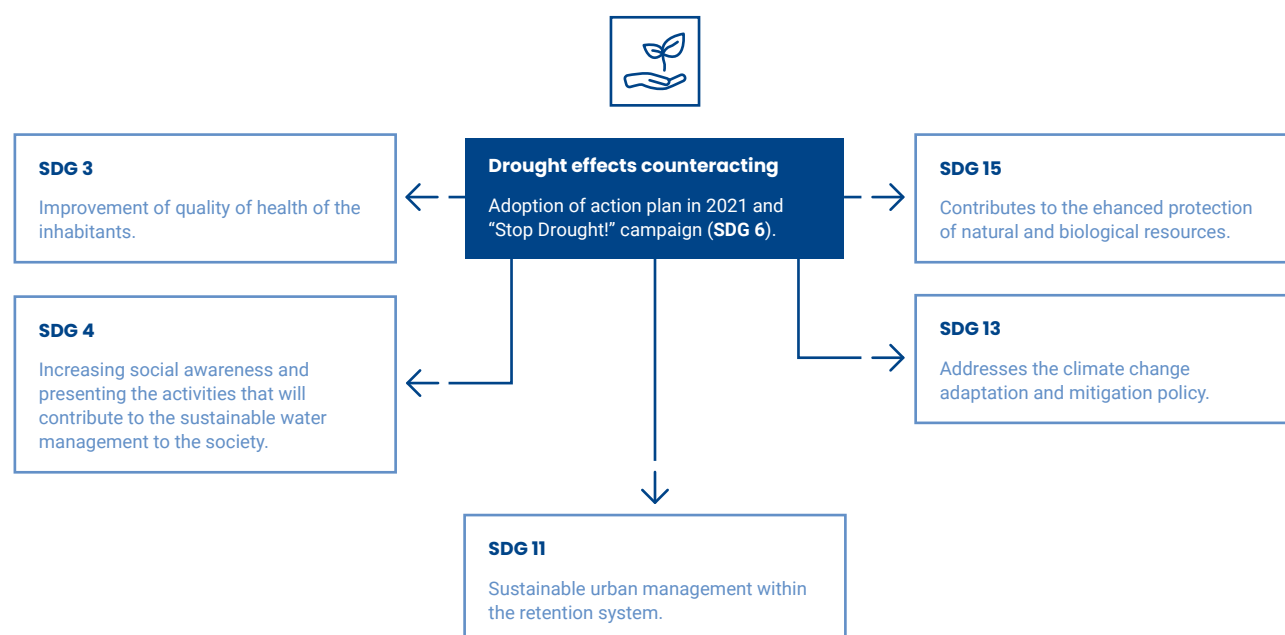
Introducing the tax solutions and the "My Electric Car" programme contributed among others to the increase in the number of registrations of electric cars on the Polish market. At the end of 2022, there were 62 thousand electric cars registered in Poland, of which 10% are the vehicles co-financed from the programme. Thus, the supporting activities contributed to propagation and acceleration of market transitions towards further development of the market of vehicles fuelled with alternative fuels, and in consequence to the reduction of emission of harmful substances and improving air quality in Poland (impact of measures on the implementation of SDGs 1, 9, 11 and 13).

Drought effects counteracting

In 2021, the Drought Effects Counteracting Plan was adopted, which together with the informational and education campaign "Stop Drought!" directly addresses the achievement of SDG 6 and may be interconnected with the implementation of SDGs 3, 4, 11, 13 and 15. The Plan aims at increasing social awareness and presenting the society with the activities that will contribute to the sustainable water management. This measure, by increasing awareness on drought, its causes and methods of counteracting its effects, contributes to the improved health and quality of life of the inhabitants, sustainable urban management (e.g. within the retention system), addresses the climate change adaptation and mitigation policy and enhances the protection of natural and biological resources.

Figure 7.

Mapping the interactions of drought effect counteracting and the "Stop Drought" campaign with the impact on the achievement of the selected SDGs



Source: own study by the Ministry of Economic Development and Technology (MEDT).

Simple Joint-Stock Company

In response to the challenges of the modern economy, since 1 July 2021 Poland introduced the new form of business activity – a Simple Joint-Stock Company (SJSC). The solution is based on the two pillars. The first one is simplicity in the company operation practice – that is simple establishment and operation. The second one is flexibility – the provisions impose no restrictions on the freedom of stockholders, if it is not necessary.

The SJSC supports the achievement of several Sustainable Development Goals:

SDG 8 – a simple, flexible legal form, which assumes no excessive financial requirements (sufficient capital is PLN 1, the share capital is established instead of the initial capital) and has a positive effect on the labour market and entrepreneurship development. The quality aspect of jobs generated by the startups is of importance – the startups create valuable jobs, among others for the persons taking up the studies at the innovative faculties.

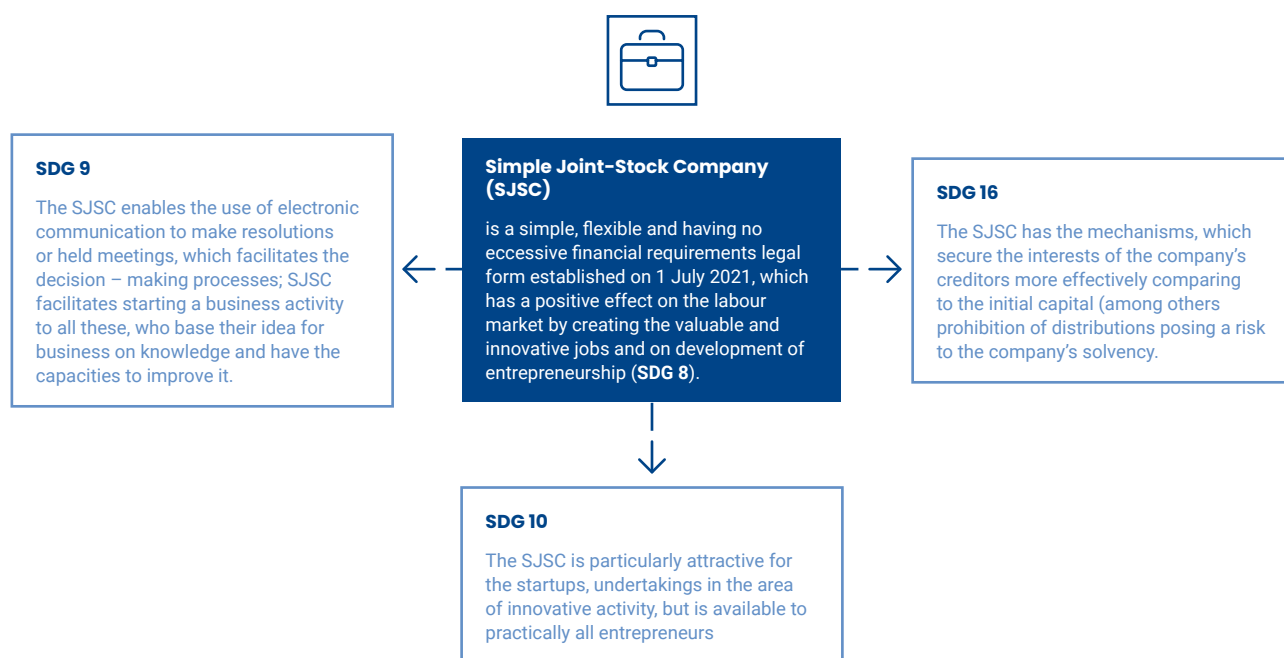
SDG 9 – electronic communication can be used to a great extent to make resolutions or hold the meetings (e.g. videoconference), which facilitates the decision-making processes, while thanks to the uncomplicated registration, flexible capital structure and opportunity to select an optimum system of authorities the proposed solutions facilitate starting a business activity to all these, who base their idea for business on knowledge and have the capacities to improve it.

SDG 10 – a new company is particularly attractive for the startups, undertakings in the area of innovative activity, but it is available to practically all entrepreneurs.

SDG 16 – SJSC has the mechanisms, which secure the interests of the company's creditors more effectively compared to the initial capital (among others prohibition of distributions posing a risk to the company's solvency).

Figure 8.

Mapping the interconnections of the Simple Joint-Stock Company (SJSC) initiative with the impact on the achievement of the selected SDGs



Source: own study by the Ministry of Economic Development and Technology (MEDT).

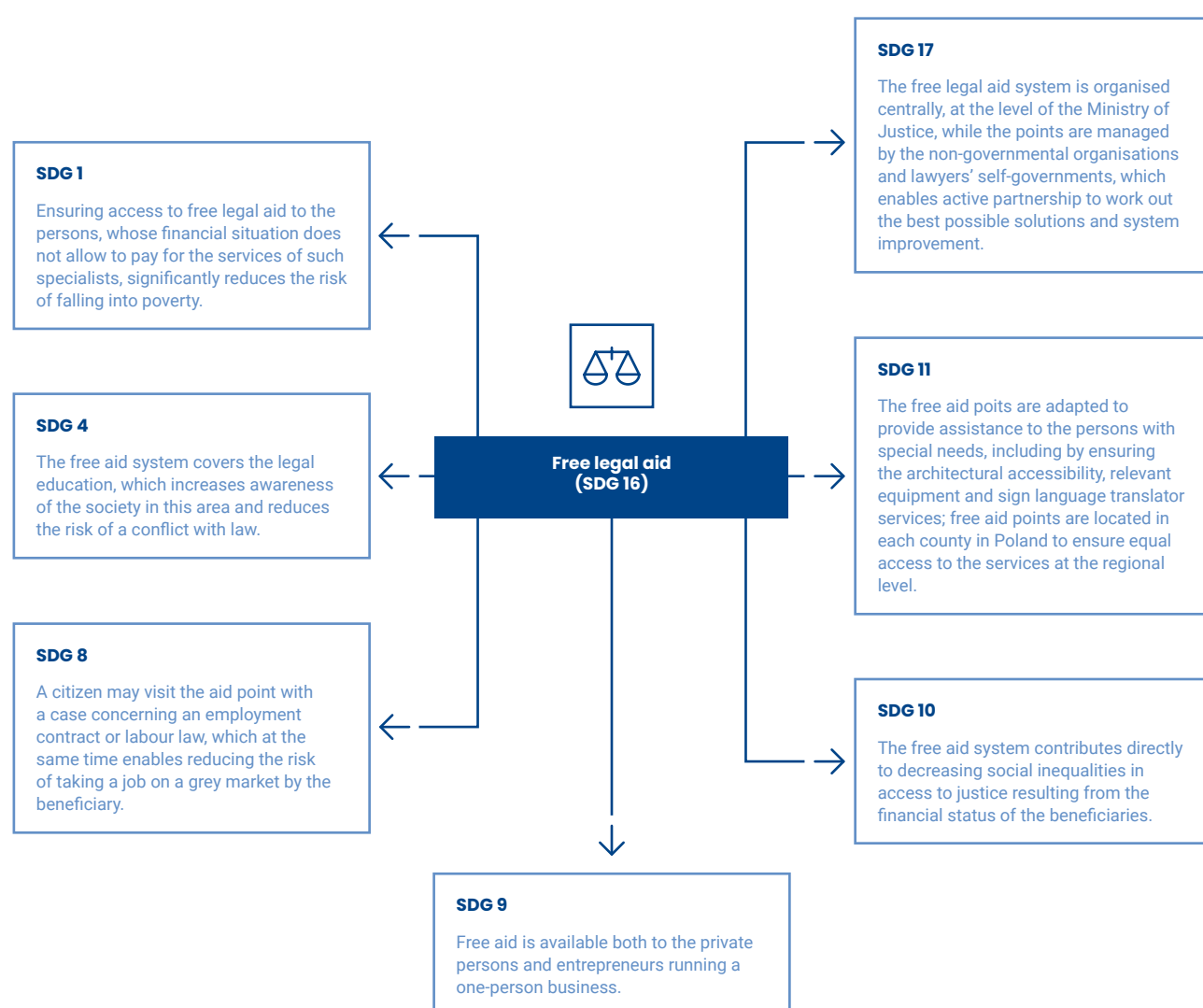
Free legal aid

Providing free legal aid by the attorneys-at-law or legal counsels designated by the local government units or non-governmental organisations has a positive impact

on the achievement of SDG 16 and on the achievement of SDGs 1, 4, 8, 9, 10, 11 and 17. Legal aid consists among others in advising on how to prepare a suit, letters on cost exemption or receiving a court appointed attorney.

Figure 9.

Mapping the interconnections of the free legal aid initiative with the impact on the achievement of the selected SDGs



Source: own study by the Ministry of Economic Development and Technology (MEDT).

It should be noted that the sustainable development measures taken by Poland have, in vast majority of cases, more positive than negative side effects on the achievement of the individual Sustainable Development Goals in the remaining countries. This is demonstrated by among others data presented in the so called Spillover Index¹. Despite the fact that in global terms Poland is ranked at a relatively distant 116 position among 163 states as of 2021 (80.91/100)² taking into account the European dimension Poland is ranked 2nd among 31 European states (81.28/100)³. According to the Spillover rank, the negative side effects for Poland include high CO₂ embodied in imports and low value of development aid for developing countries (as % of GDP).

Following the OECD recommendations on measuring transboundary impacts on a distance to the Sustainable Development Goals, Poland analysed the selected indices on the financial, migration, trade and environmental flows. In the case of financial flows it was observed that despite the fact that in 2018-2020 an increase in Polish foreign direct investments (FDIs) from USD 890.6 million to USD 1295.3 million was recorded, the flow to the least developed countries (LDCs) and lower middle-income countries accounted for less than 20% of the total Polish FDIs. In terms of trade flows, in 2018-2021 the average weighted customs rate fell from 1.47% to 1.43%, which affects the achievement of tasks related to promotion of open and just trading system, in accordance with the principles of the World Trade Organisation (WTO). When speaking about migration flows, in 2022 Poland had to face the inflow of millions of Ukrainian refugees, who have run away from the territory of armed conflict – according to the estimations, the number of refugees exceeded 9 million of people from the outbreak of war (mostly women and children). In terms of environmental flows, in 2018 Poland could demonstrate the value of ODA for mitigation and adaptation to climate change to the

developing countries of USD 63.36 million, however in 2021 this value decreased to USD 3.65 million.

Examples of trade-offs between the goals

The crisis triggered by Covid-19 pandemic and the Russian aggression in Ukraine bring extraordinary challenges and change the optics and priorities in context of achievement of the SDGs, in particular in a short-time perspective, in response to the existing disruptions. In such circumstances, adequate balancing of short-term and long-term objectives, coordination of measures under the sectoral policies and between different stages of management, integration of social and economic activities, which are mutually affecting each other, pose a challenge. In this context, there may be also situations called trade-offs in the implementation of the Sustainable Development Goals. Although the actions taken in the interim period caused by a crisis situation may have a positive impact on the achievement of the selected goals, they may lead to negative consequences in a long-time perspective, triggering even a regress in the achievement of certain goals.

Impact of Covid-19 pandemic on the achievement of the Sustainable Development Goals in Poland

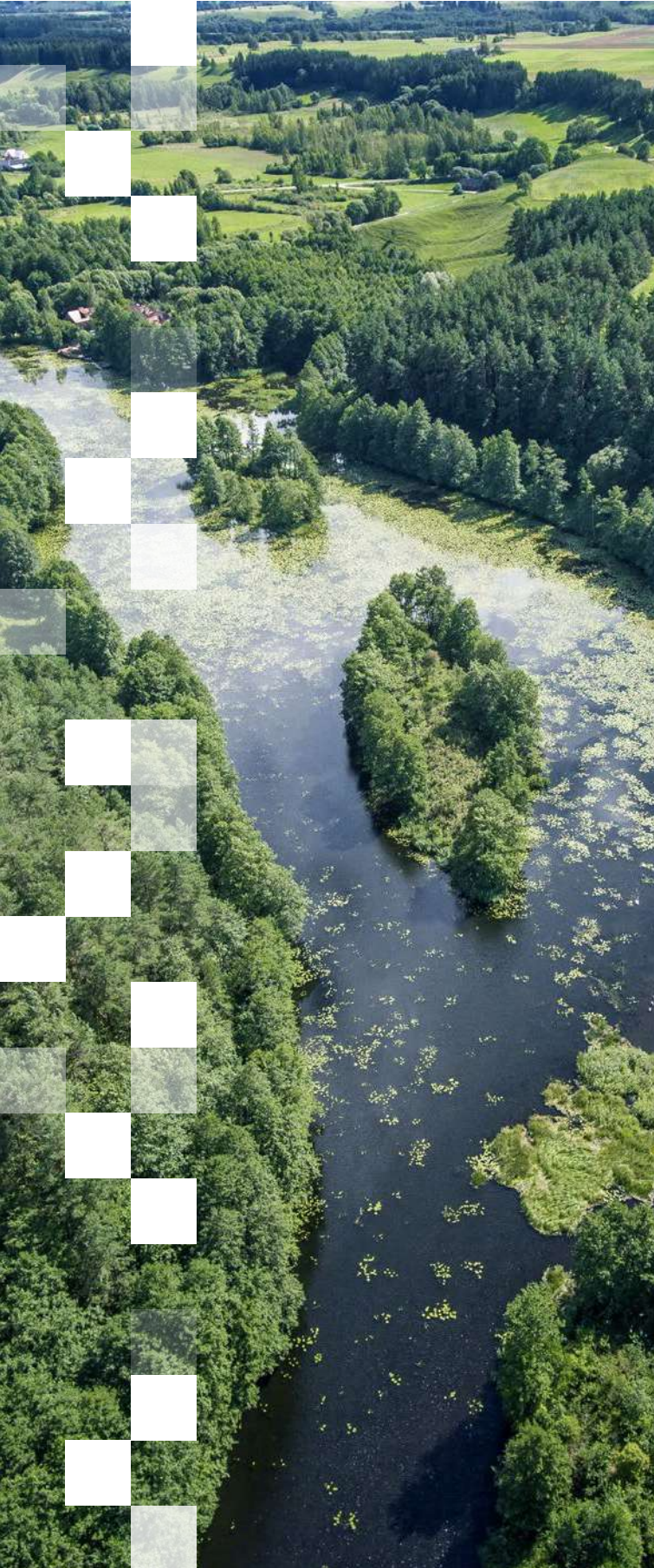
In order to prevent spreading of the Covid-19 virus, in March 2020 the Polish government introduced a number of restrictions for business and social activity (so called lockdown policy). The introduced restrictions affected the achievement of numerous Sustainable Development Goals in Poland, including among others:

- » **SDG 1 – an increase in the extreme poverty was recorded for the first time in 20 years.** The percentage of persons in household with expenditure level below the adopted poverty line increased from approx. 4% of people in 2019 to approx. 5.2% in 2020. Deterioration of the financial condition of a part of households and increase in the extreme poverty in Poland was associated among others with the limitation (and frequently even freezing) of the activity in many sectors of the economy, among others catering, hotel or services sectors. However in 2021 the extreme poverty rate in Poland dropped to the level similar to the one from before the pandemic i.e. 4.2%.

¹ The Spillover Index measures the transboundary impacts of one country on the other countries, which decrease their abilities to achieve the SDGs. The Spillover Index covers the financial effects (e.g. illegal financial flows), environmental and social impacts embodied into trade and consumption (e.g. imported CO₂ emissions, biodiversity threats embodied in imports, work-related accidents) and cooperation in the area of security (e.g. exports of weapons – a negative example of cooperation) or development (e.g. Official Development Assistance – a positive example of cooperation). The scores should be interpreted as follows: from 0 (the worst score, i.e. significant negative side effects) to 100 (best possible score i.e. no significant negative side effects).

² <https://dashboards.sdgindex.org/rankings/spillovers>

³ <https://eu-dashboards.sdgindex.org/rankings/spillovers>



- » **SDG 3** – in 2020, in relation to the pandemic, the disease prevention decreased significantly due to among others lowered treatment demand. To address this problem, on 1 July 2021 the Ministry of Health introduced the “Prevention 40+” programme targeted at people above 40 years of age. The programme aims at performance of preventive checks to detect a disease at a very early stage and avoid a long-term and sometimes ineffective treatment resulting from late diagnosis.
- » **SDG 4** – remote education turned out to be problematic for many students, which contributed to lowering of education quality and increasing the education inequalities. On one hand the problem stemmed from hardware deficiencies and insufficient access to high-speed Internet, while on the other hand from the exposure to stress and deterioration of mental health associated with the inability to build peer relations. In response to these problems, the Ministry of Education and Science has supported the teaching staff in adaptation of the core curriculum to the reality of remote education. The students had the opportunity to attend the additional compensatory classes or benefit from psychological assistance.
- » **SDG 8** – in 2020, the GDP of Poland decreased by 2.0% in real terms compared to 2019. However, in effect of multibillion support provided by the government of the value exceeding PLN 212 billion allocated to the entrepreneurs and employees under the anti-crisis shield during the pandemic, it was possible to protect several million of jobs against the negative consequences of pandemic. In effect, in 2021 the GDP of Poland increased in real terms by 6.8% compared to 2020.
- » **SDG 9** – the outbreak of Covid-19 pandemic has significantly affected the conditions of operation of the enterprises, in particular small and medium ones (SMEs) and micro-enterprises. Offering the solutions in the area of remote working posed a challenge – only in each tenth Polish enterprise the level of digital transition is high enough to enable quick adaptation to the new conditions. In addition, using digital technologies in public administration is the key to ensure public administration services and control the measures necessary to monitor and manage the crisis. High-capacity digital public services

lead to the reduction of the redundant regulatory and administrative burdens, which was of the key importance at the stage of economic recovery. Poland noted also a growing interest of persons using public administration services via Internet – in 2021 this percentage amounted to 47.5% compared to 41.9% a year before.

Impact of war in Ukraine on ensuring the energy security

The war in Ukraine and the resulting sanctions imposed on Russia have led to a rapid surge in the energy prices and carriers in Europe (in particular of the natural gas imported from Russia) in a short time perspective, which had a negative impact on the possibility to implement low-carbon investments (depriving the enterprises of the funds for green investments, which were in turn allocated to the purchase of energy and greenhouse gas emission allowances upon rapid surge in prices) and caused a short-time renaissance (and cost efficiency) of carbon-intensive coal-based energy sources.

In the face of the Russian aggression in Ukraine, the Polish government took the actions to improve the energy security of the state. Import of Russian energy resources was withdrawn and the coal allowance and allowance for the other heat sources for households were introduced. The provided support may encourage a temporary increase in the use of fossil fuels (including coal), which will certainly lead to a interim regress

in the implementation of SDG 14 (combating climate change), however on the other hand it will positively affect the achievement of SDG 1 (reducing poverty, including energy poverty). At the same time, Poland – in a long-time perspective – pursues towards increasing the share of RES in the energy system and wide use of energy from nuclear power plants, which will contribute to progress in the SDG 13 and SDG 7.

A comprehensive nature of the goals and their interconnections and interdependencies impose the use of a horizontal and inclusive approach to the implementation of the 2030 Agenda.

Comprehensiveness of the sustainable development-related problems requires active involvement of various environments to address them properly. The essence of partner approach to the implementation should take into account both mutual notification of the taken measures and initiatives, consultations and dialogue – including also the expectations and points of view under this approach. In the most advanced forms, the partnership is co-responsibility, including for the course of development processes. In practice, this means a commitment and wide-range cooperation between the public and private entities, non-governmental organisations, scientific sector and civil society at various stages of planning and implementation of development measures. Thus, various entities become not only the co-participants of development measures, but also co-create them, which strengthens the feeling of co-responsibility for their course.



10. Financing of actions for the goals

National dimension

In actions for the Sustainable Development Goals, Poland draws attention to the issues related to financing. The initiatives and measures in the area of sustainable financing are implemented both at the level of public and private sector, including on the financial and insurance markets.

Despite the economic crisis triggered by Covid-19 pandemic whether the Russian aggression in Ukraine, the state budget is structured in a way to enable implementation of the social, development and investment policies of the country, in accordance with the adopted Strategy for Responsible Development.

Poland has not been keeping the classification of budget expenditure on the achievement of the Sustainable Development Goals yet, however, the analysis of budget expenditure demonstrates that the expenditure on supporting the families, combating social exclusion and ensuring equal development opportunities, that is in the areas determining the development policy in the country, is considered as a priority.

A vast majority of public expenditure presented in the Classification of the Functions of Government (COFOG)¹ addresses the implementation of the 2030 Agenda. In 2018-2021, Poland recorded an increase in development expenditure in relation to GDP in the areas, which directly contribute to the progress in 14 of 17 SDGs. It should be noted that data for 2021 reflect, among others, the impact of pandemic on GDP growth or the effect of governmental

actions for mitigating the negative socio-economic effects of pandemic by reducing the expenditure in the areas contributing to the achievement of the selected Sustainable Development Goals (excluding the expenditure on healthcare, which became a priority).

Good practice: a classification system enabling identification of expenditure on the SDGs

In March 2022, the Ministry of Finance presented a concept of a new classification system. The concept provides for the option to establish a horizontal goal segment, in which the public expenditure (outlays) could be identified, which may at the same time contribute to the achievement of many high-level goals and outcomes of public interventions. The example of horizontal goals may be supporting the specific groups of beneficiaries or the Sustainable Development Goals. The new classification system is one of the components of the new budget system. The legislative solutions introducing the new budget system should enter into force in the Q1 of 2025.

Poland involves itself in the initiative in the area of sustainable financing. One of the innovative tools for the achievement of the Sustainable Development Goals is green bonds. Since 2019, there have been more than 10 bonds of such type issued on the Polish capital market. The funds from the issuance of green bonds have directly contributed to the financing of investments in sustainable energy (SDG 7) and climate action (SDG 13) within increasing the share of RES in the Polish energy mix (e.g. by development of photovoltaic infrastructure), improving the energy efficiency, development of low-carbon transport infrastructure or financing the mortgage loans secured by green buildings.

¹ The Classification of the Functions of Government (COFOG) is one of the main tools to describe and analyse the finance of the government sector. This classification specifies 10 main categories: 1) general public service; 2) defence; 3) public order and safety; 4) economic affairs; 5) environmental protection; 6) housing and community amenities; 7) health; 8) recreation, culture and religion; 9) education; 10) social protection. Source: Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ EU L 174 of 26.06.2013, p. 1, as amended).

Table 6.

Government sector expenditure in Poland contributing to the achievement of the Sustainable Development Goals in 2018–2021 according to COFOG

Category of expenditure	Linkage with SDGs	Expenditure as % of GDP in 2018-2021			
		2018	2019	2020	2021
Social protection (covering, among others, sick, old and disabled persons, families with children, unemployed persons, socially excluded persons)	1	16.2	16.7	18.2	17.3
Health (including hospital services and public health services)	3	4.8	4.9	5.4	5.8
Education (covering preschool and primary education, secondary, upper secondary and higher education)	4	5.0	5.0	5.2	4.9
Economic affairs (covering the general economic, commercial and labour affairs, agriculture, forestry, fishing and hunting affairs, fuel and energy, mining, manufacturing and construction, communication and other types of economic activity)	2 / 7 / 8 / 9	5.0	4.8	9.1	6.1
Housing and community amenities (covering housing and community development, water supply, street lighting)	6 / 11	0.6	0.5	0.5	0.5
Environmental protection (covering waste management, waste water management, pollution abatement, protection of biodiversity and landscape)	6 / 12 / 13 / 15	0.5	0.5	0.6	0.6
Defence (including military defence, civil defence and foreign military aid)	16 / 17	1.6	1.6	1.7	1.6
Public order and safety (covering among others police services, fire protection services, law courts and prisons)	16	2.1	2.1	2.3	2.2

Source: own study by the Ministry of Economic Development and Technology on the basis of Eurostat Data.

Good practice: sustainable finance roadmap in Poland

In July 2022, the Ministry of Finance launched the works on the roadmap for the development of sustainable finance in Poland. The project aims at seizing the development opportunities created by the transition of the European economy towards climate neutrality for the Polish capital market. The project will help identifying the strengths of the Polish capital market and its potential weaknesses in context of climate transition financing. The roadmap will also contribute to the establishment of a catalogue of actions and recommendations for the market stakeholders and public administration for the purposes of development

of sustainable financial products and services in Poland. The project will be completed by the end of 2023 in cooperation and dialogue with the Polish capital market stakeholders, social organisations and public institutions.

Poland is however aware of the fact that a full-fledged implementation of the 2030 Agenda and its 17 SDGs requires not only the involvement of public funds, but primarily stimulation of the private capital.

For this reason, we have been actively participating in working out the policies and regulatory framework in the EU forum, which will foster sustainable investments such as, for example, the EU Taxonomy.

Poland implements the new solutions for sustainable development at the national level. On 11 January 2022 the new State Purchasing Policy was adopted, which promotes the execution of sustainable procurements, i.e. taking into account the social or environmental aspects and at the same time ensuring the purposeful, reasonable and economical spending of public funds.

In 2022, the Ministry of Economic Development and Technology launched the works on establishing the methodology to monitor the scale of sustainable investments in the Polish economy in three dimensions of sustainable development, i.e. economic, social and environmental. It should be noted that the complexity of the socio-economic reality makes the shift from the zero-one classification, i.e. sustainable/non-sustainable investments towards continuous classification (more/less contributing to the sustainable development) reasonable. The optimal solution would be to apply the approach for measuring the investments in the environmental dimension at the asset level, while the investments in the social and economic dimension of sustainable development at the enterprise level. Despite the restricted availability of data necessary to develop a comprehensive set of indicators enabling a full-scale measurement of the sustainable investment specifications, the currently available data (e.g. official statistics) allow to obtain the approximations, which are useful from the perspective of public policy implementation. Hence, we may differentiate five basic sectoral indicators to assess the scale and impact of the sustainable investments in the economy, which will be monitored and analysed in the following years:

- » Carbon intensity;
- » Expenditure on fixed assets for environmental protection;
- » Labour productivity;
- » Expenditure on research and development;
- » Unadjusted wage gap.

External dimension

In the international dimension, Poland, by means of development policy, finances the measures for sustainable development in Africa, Asia and in the Middle East, South Caucasus or Western Balkans.

In 2018-2022, Poland allocated nearly PLN 324 billion for financing the measures for sustainable development. The measures have significantly contributed to the implementation of SDGs 3, 4, 6, 8, 10, 11, 13 and 16.

Poland makes annual voluntary payments to the international organisations for the development measures implemented by them, with consideration to the thematic and geographic criteria of the Polish development cooperation. Multilateral payments contribute to the implementation of the Poland's commitments resulting from the long-term activity in the international organisation forums, in particular under the UN system and realisation of the 2030 Agenda and the Sustainable Development Goals.

In 2018-2022, Poland continued its financial support for the development programmes under the UN system implemented by the United Nations Department of Political Affairs (UNDP), United Nations Democracy Fund (UNDEF), Peacebuilding Fund (PBF), United Nations Mine Action Service (UNMAS), United Nations Agenda for Gender Equality and the Empowerment of Women (UN Women), United Nations Population Fund (UNFPA), Office of the United Nations High Commissioner for Human Rights (OHCHR), Joint United Nations Programme on HIV/AIDS (UNAIDS), Special Representative of the Secretary-General for Children in Armed Conflict and the United Nations Children's Fund (UNICEF), provided that a part of payments to UNICEF was a humanitarian aid. Total amount of payments made by Poland in the reported period for the UN organisations and agendas exceeded PLN 18.2 million, including more than PLN 3.1 million directly allocated for supporting the Eastern Partnership states.

In 2018-2022, Poland provided financial support to the actions of the United Nations Development Programme (UNDP). In cooperation with the UNDP office in Ukraine, the Ministry of Foreign Affairs (MFA) finances the measures aimed at supporting the entrepreneurship among the persons, who suffered from the conflict. In 2022 a new project implemented in response to the pending warfare was commenced. In Belarus, the projects supporting development of tourism and entrepreneurship were financed until 2020. In addition, from the beginning of 2020, the Ministry of Foreign Affairs of the Republic of Poland has been implementing the Partnership with the Regional Programme Hub – UNDP Istanbul Regional Hub (Polish-UNDP Partnership), competent for Europe and Commonwealth of Independent States (CIS) (with its seat in Istanbul).

Together with UNDP, Poland implemented the Polish Challenge Fund project consisting in transfer of the Polish innovative solutions to the Polish aid priority countries. In 2020-2022, the projects were implemented in the selected Polish aid priority countries being at the same time the Eastern Partnership states – in Belarus (only in 2020) and in Ukraine, Georgia and Moldova, with consideration to the Sustainable Development Goals in context of the 2030 Agenda. In 2022, Poland financed the special edition of PCF for Moldova (until August 2023) aimed at facilitating transfer of the Polish know-how, green technologies and innovative solutions. Poland allocated nearly PLN 7 million in total for the PCF implementation until 2022.

In 2018-2022, Poland allocated, in the form of payments for humanitarian aid, more than PLN 6 million for the actions under the UN HABITAT programme. The programme is implemented in cooperation with the Polish Center for Humanitarian Aid Foundation (PCPM), the main non-governmental partner of the Ministry of Foreign Affairs (MFA) in Lebanon. The MFA and PCPM finance the project entitled *“Improving the Well-Being of Host & Refugee Population through Enhanced Environmental Conditions and Services in “Maraach” neighbourhood in Greater Beirut”* under the UN HABITAT.

We provide also regular support to the development measures of OECD and OSCE (Office for Democratic Institutions and Human Rights, ODIHR). In 2021-2022, Poland provided financial support for development measures in the Eastern Partnership states implemented by the Council of Europe (the action plans for Ukraine and Georgia in 2021 and 2022 and for Moldova in 2022). In the reported period, Poland made also payments to the NATO Professional Development Programme (PDP) for Georgia (in 2018 and 2022) and Ukraine (in 2022) and Moldova (in 2022). The total amount of payments for these organisations in 2018-2022 amounted to approx. PLN 6.1 million, including approx. PLN 2.3 million directly allocated to support the Eastern Partnership states.

In 2018-2022, Poland maintained cooperation with the multilateral development banks, in particular under the trust funds and with a view to encouraging the Polish private sector to participate in the international tenders of these institutions, including under the programmes of the European Bank for Reconstruction and Development (EBRD) and the European Investment Bank (EIB). Poland maintained also cooperation with the multilateral banks by making payments to the trust funds and for the initiatives undertaken by these institutions. Poland participated in the following: Economic Resilience Initiative (ERI)



of the European Investment Bank, making a payment of EUR 50 million. This initiative covers the southern neighbourhood countries (Algeria, Egypt, Gaza/ West Bank, Jordan, Lebanon, Morocco, Tunisia, Syria and Libya) and Western Balkans (Albania, Bosnia and Herzegovina and Serbia). It aims at supporting the achievement of the Sustainable Development Goals by integration of the refugees into the local communities and supporting the infrastructural investments. In addition, Poland made a financial contribution to the EBRD Special Fund of PLN 6.375 million. This Fund is managed by the Bank and its funds are used among others for co-financing the technical assistance when implementing the projects targeted at combating climate change. Poland participated also in the process of debt relief of Somalia to the International Monetary Fund, by paying the amount of EUR 1.49 million on a bank account administered by the Ministry of Foreign Affairs.

The Covid-19 pandemic did not stop the Polish development cooperation. In 2020, in relation to the Covid-19 pandemic, a tender entitled *“Polish humanitarian and development aid in response to the Covid-19 pandemic”* was announced, which aimed at selecting the best projects supporting the fight against pandemic and mitigation of its socio-economic effects. 9 projects for the total amount of PLN 6.7 million were selected. The provided support covered among others the purchase of products and equipment to combat SARS-CoV-2 virus for the Eastern Partnership, South Caucasus and Western Balkans states. In 2021, Poland transferred EUR 750 thousand to the World Health Organisation’s (WHO) COVAX initiative aimed at ensuring wide access to Covid-19 vaccines to all states, regardless of their economic capacity.

A breakthrough event for Poland and its development agenda was the Russian aggression in Ukraine, which commenced on 24 February 2022 and re-directed the programme directions of action in this country. The focus was in particular on financing the measures supporting the Ukrainian civil population suffered from the warfare triggered by the Russian aggression as well as providing aid to the Ukrainian refugees who have found a shelter in Poland, addressed in particular to children, women and persons with disabilities. **Poland allocated a record amount of approx. PLN 50 billion for aid to Ukraine.**

Pending conflict in Syria and the migration crisis in the Middle East required the humanitarian involvement of Poland in particular in the area of providing support to the population suffering in effect of warfare and in the measures focused on stabilisation and post-conflict reconstruction, in particular for the Middle East. Humanitarian aid focused on supporting the refugees, internally displaced persons and the most deprived local population in the host states in the Middle East, in particular in Lebanon, Jordan, Syria and Iraq. Sudden conflicts triggered by the explosion in the Beirut port and a flood in Sudan became an impulse to organise in-kind aid in the form of humanitarian convoys for the amount exceeding PLN 600 thousand.

Financing the climate actions is one of the priorities of the Polish development cooperation. In 2018-2020, Poland allocated approx. PLN 273 million in total for the climate-related development aid, vast majority of which was dedicated to adaptation to climate change. The areas of support under the climate-related development cooperation of Poland cover a wide spectrum of measures, among others: water supply, financing of fire protection and rescue services, preventing natural disasters, sharing experience in the area of climate policy, raising awareness for climate protection, waste disposal and management, environmental policy and administrative management, production of solar energy. This cooperation focuses on the partner countries from Eastern Europe and the selected partner countries in Africa and Middle East.

It should be also noted that since 2018 the Official Development Assistance (ODA) provided by Poland in relation to the Gross National Income (GNI) has maintained at the level of approx. 0.14%, however in 2021 the increase up to 0.15% was recorded. A vast majority (approx. 74%) of the Official Development Assistance of Poland covers the multilateral aid. The level of support provided via this channel is determined by the international commitments. **In the coming years, Poland will pursue towards increasing the bilateral aid and the scale of financing of development cooperation, in accordance with the commitment of reaching 0.33% of GNI in 2030.**

Table 7.

Official development assistance as a proportion of gross national income (in %) in 2018–2021

2018	2019	2020	2021
0.14	0.14	0.14	0.15

Source: https://sdg.gov.pl/statistics_glob/17-2-1/

Table 9.

Poland's Bilateral Official Development Assistance in total in USD million (current prices) in 2018–2021

2018	2019	2020	2021
244.93	223.31	225.08	296.08

Source: https://sdg.gov.pl/statistics_nat/17-1-b/

Table 8.

Official Development Assistance in total in USD million (current prices) in 2018–2021

2018	2019	2020	2021
766.04	776.59	829.27	983.51

Source: https://sdg.gov.pl/statistics_nat/17-1-a/

Table 10.

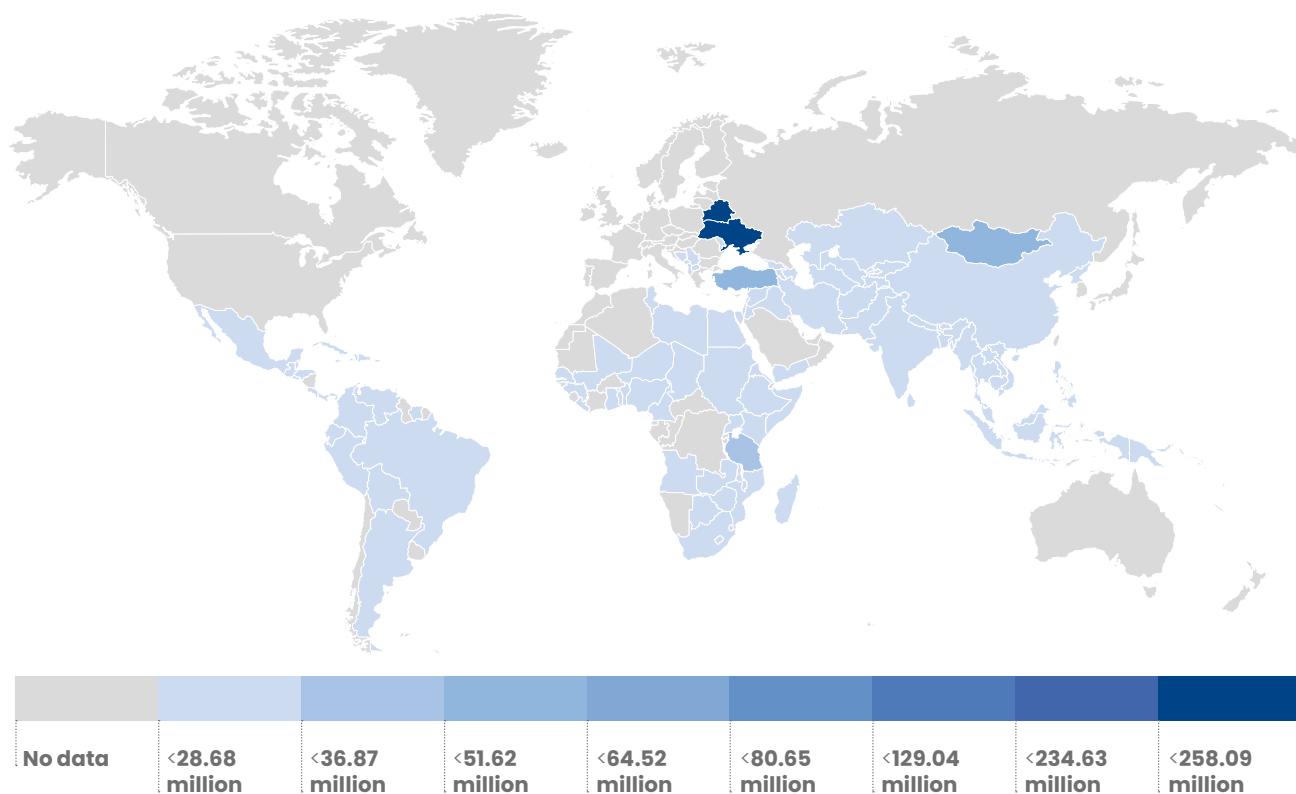
Dollar value of financial assistance for developing countries in USD million (current prices) in 2018–2021

2018	2019	2020	2021
766.0	776.6	837.3	983.5

Source: https://sdg.gov.pl/statistics_glob/17-9-1/

Figure 10.

Map of directions of the Polish development assistance in 2020



Source: Department of Development Cooperation of the Ministry of Foreign Affairs.

11. Summary – progress, challenges and next steps

Poland has pursued towards the sustainable and responsible development model, paying a great attention to implementation of the 2030 Agenda postulates both in the country and in the external forum by means of active participation in the international initiatives and commitments for many years. The principle of sustainable development laid down in Article 5 of the Constitution of the Republic of Poland is a horizontal principle pointing out at a general purpose and nature of the implemented measures and a guideline for all public policies. A stable institutional system, whose mechanisms and tools foster the policy coherence for sustainable development necessary to introduce the transformation changes, supports the implementation of this principle.

The efforts made by Poland on the road towards sustainable future are reflected in the rankings of the international centres measuring the progress to the Sustainable Development Goals, in which we observe a regular increase in the Poland's rank. In 2022, in the SDG Index rank, Poland took a high 12. position (upgrade from the 15. position a year before and 38. in the 2016 rank edition) with the score of 80.5% (from 163 scored states). In the OECD assessment *"Measuring distance to the SDG Targets – Poland"*, Poland has already achieved 18 of 130 individual targets, for which comparable data are available.

Despite considerable progress, we are aware of increasing variability and uncertainty in our external environment. Therefore we continue our efforts towards sustainable development.

The challenge in the social dimension is to ensure social security, in particular in context of a significant migration inflow to Poland observed in effect of the war in Ukraine. In this area, the measures for improving accessibility of social and health services and actual and full social inclusion, including in particular the Ukrainians and persons with disabilities, are of a great importance. Psychological, social, functional and economic support requires improvement. The pandemic crisis has unprecedentedly increased pressure on the education system and enforced a widespread shift to the remote and hybrid education mode. The crisis has also revealed the presence of a significant gap in digital competences, which vary according to such factors as: wealth, education, age or place of living. Supporting development of digital and media competences, including also building resilience to disinformation, propaganda and filter bubbles and providing all citizens, including these from disadvantaged backgrounds, with the skills and competences necessary to use digital technologies and the Internet, is of a key significance.

The outbreak of pandemic and war in Ukraine increased vulnerability to disruptions in the healthcare system. The public health sector in Poland faced the new, long absent and far-off challenges, at least until recently, in context of which further informatisation and digitisation of this sector will play a pivotal role. Extension of the supply chains for purchased medical equipment, inflow of several millions of the Ukrainian citizens to Poland has and will have a great impact on the operation of the healthcare system and poses a major challenge for public care, in particular in the scope of ensuring the appropriate living conditions, food, drugs or prevention of infectious disease spreading. Growing prices of energy resources and fuels and broken

supply chains arising from the Russian aggression in Ukraine deteriorate the quality of life of the citizens with a view to the cost of purchase of energy resources and air quality associated with their combustion.

The challenge in the economic dimension is supporting digital, green and organisational transition of the Polish companies, building the circular economy and industry development 4.0. Development of all technologies that will enable transition towards low-carbon circular economy will be of key importance in the coming years – they will enable transformation of the production and consumption chains and re-designing the industrial systems. Digital technologies will certainly act as a factor that will enable us to decrease global carbon footprint. They are a contributor to increasing the industry productivity, which will have to adapt to the challenges related to the economic transformation. We need the instruments that will allow us transforming the economy into the one that is no longer based on exploitation of the environment or cheap labour, but is focused on technological development and links corporate social responsibility with growing labour productivity. There is also a strong need for implementing automation and robotisation and development of relevant technical infrastructure. Such solutions could enable, at least to some entities, to maintain the production process necessary from the perspective of functioning of the economy and society in the conditions of sudden turmoil and disruptions.

In context of labour market, it is important to support vocational activation of persons with various disabilities, promote employing the persons aged 50+, facilitate job keeping and agency, counteract age discrimination on the labour market and develop coordination of the social security system.

Supporting participation of all social and age groups in the implementation of the lifelong learning (LLL) concept for the purposes of self-improvement and gaining new skills will ultimately bring benefits related to better professional development perspectives, increasing social prestige and quality of life, which in turn has a positive impact on the economic development.



Poland is aware of the weight of climate challenges. In this context, it takes the actions aimed at reducing emissions in all sectors that produce greenhouse gases. These actions are accompanied by relevant measures in the area of social policy, which protect the most vulnerable social groups and persons working in the carbon intensive sectors against the effects of the energy and climate policy. Due to the extreme phenomena, Poland loses PLN 6 billion in average per annum, while the total direct losses suffered within less than two decades are estimated for approx. PLN 115 billion¹. With regard to the above, targeted measures for mitigation of climate change and environmental protection arising from the 2030 Agenda are necessary. We see also many challenges related to the improvement of natural environment quality and preventing its degradation as well as to the improvement of air quality and reducing waste production and better use of waste.

Poland pursues the transition towards low-carbon economy, which requires a fundamental reconstruction of the critical sectors, *Leaving No One Behind*. Works on updating the **Energy Policy of Poland until 2040 (EPP2040)** are under way. The Policy places the energy sector transition at the very heart of our corrective efforts. EPP2040 was established **on three pillars – just transition for all citizens, a new and zero-carbon energy system based on renewable energy sources (RES) and nuclear sources and improvement of air quality**. The update will add a fourth pillar to the EPP2040 concerning the energy sovereignty with respect to the Russian aggression in Ukraine and the intent to cut off the supplies of energy resources from Russia.

The need for post-pandemic reconstruction is a unique opportunity to create a new momentum for green growth and re-thinking how to increase the ambitions of the global climate actions. Poland is committed

to combating climate change and implementing the Paris Agreement as well as in the measures which give a collective momentum to the global climate actions. We believe that all our efforts to achieve the Paris Agreement objectives must be carried out in an ambitious, consistent and at the same time responsible and sustainable matter, safe for our citizens, economies and state. We need the environment-friendly transition carried out in a just and socially sustainable way, reflecting the national conditions. We have already started transition towards just and green economy by shifting to low-carbon technologies that foster sustainable development, in accordance with the *Leaving No One Behind* principle. We cannot limit our actions to the purely environmental area. We must take into account biodiversity and its linkages to the other economic sectors. The measures taken to protect biodiversity by different sectors have a great potential in terms of supporting the creation of new jobs. The identified challenges strengthen our determination and commitment to achieve the Sustainable Development Goals. With this in mind and taking into account the opportunities and ambitions of the future generations we seek the new sources of sustainable growth, compliant with the ambitious vision of the 2030 Agenda and with respect to its principles. In context of the new challenges and individual Sustainable Development Goals, we identify the risks and associated opportunities on the on-going basis. The existing risk map is however not optimistic. The successful implementation of many measures will depend mostly from a number of factors, which frequently go beyond the actual impact of the national policies.

For this reason we opt for the need to enhance the international efforts and work out common approach for the international community to solving the problems and manage risk. The world as a whole needs strengthened resilience and reduced vulnerability to the subsequent shocks and disruptions.

¹ Klimada 2.0., Atlas skutków zjawisk ekstremalnych w Polsce (Atlas of the effect of extreme phenomena in Poland), ed. by E.Siwiec, 2022, p. 14.

We identify the following areas of intervention at all levels, of importance for the success of the 2030 Agenda:

- » efforts to consolidate peace and security;
- » transformation in the way of thinking about sustainable development;
- » good governance understood as care of policy coherence with consideration to the three dimensions of sustainable development;
- » partner cooperation at the national and international level;
- » mobilisation of financial, human and technological resources and targeting them at the goals related to green and digital transition.

In the process of implementation of the 2030 Agenda in the country, Poland worked out the solutions which may continuously serve as **good practices/experiences** for the other countries involved in this process:



Involving in cooperation – creating space for a dialogue and cooperation, integrating the stakeholders among joint challenges related to the implementation of the 2030 Agenda, building the belief that the total of the smallest efforts translates into final outcomes; encouraging active participation to establish public policies by means of consultation and other civic activities.



Building awareness and education for sustainable development – the focus on education from the earliest age, using different tools and methods to promote knowledge on sustainable development and the individual Sustainable Development Goals. Inspiring

each other with experience contributes to the effect of increased market awareness on the sustainable development challenges and the feeling of equity in context of influencing the possibility of introducing changes by the governments, organisations, enterprises, local communities and individual citizens (Partnership for the Implementation of the Sustainable Development Goals in Poland or the National Stakeholder Forum of the 2030 Agenda). The point is to ensure that knowledge building focuses on the practical tools, which are used to analyse the issues of importance for certain organisations, communities, entities, etc. Expanding knowledge improves the ability to determine the ways to enhance coordination and coherence in the measures for sustainable development.



Strengthening the capacity of public administration

– developing the capacity of public institutions (in terms of staff competences) at all levels is of key importance for implementing the challenge of building the economy which is more resilient to crises and the achievement of the SDGs in crisis and uncertainty conditions. This is necessary to prepare and implement the national plans, prepare the scenarios, assessment and review of progress as well as to collect and analyse the statistical data. Greater knowledge on the 2030 Agenda in public administration facilitates also the intensification of a dialogue between the administration and other private entities.



Ensuring institutional and knowledge continuity regardless of other changes, including the political cycle

– continuous implementation of the 2030 Agenda and acceleration of measures in certain areas is of key importance on the road towards further transformation of perception and operation.

12. Synthesis of the report on public consultations

The draft document Implementation of the *Sustainable Development Goals in Poland. The 2023 National Report* was presented to the public and a wide range of partners in order to learn their opinions and observations. The mode of consultations on the governmental projects was set out following the rules of procedure of the Council of Ministers. Public consultations on the report were held on 23 March – 13 April 2023.

The consultation process involved the organisations associated in the Social Dialogue Council, Public Benefit Activity Council and the representatives of the voivodeships and marshal offices.

There were more than 280 remarks from nearly 30 entities submitted in the consultation process. All opinions provided under the consultations were analysed during the works on the ultimate form of the report. A vast majority of remarks submitted during the consultations was taken into account in full or in part, which contributed to giving a proper form to the report and introducing significant adjustments and supplementations to the draft report, in particular in the scope of decent work and economic growth, innovation and industry, sustainable cities and communities, responsible consumption, social dialogue, education, air protection and, more generally, climate and environmental resources and the selection of statistical indicators. Many remarks contained the suggestions and solutions

for sustainable development implemented by the individual organisations or entities.

The greatest number of remarks was submitted in the Subcarpathian, Mazovian and Greater Poland voivodeships. The remarks provided by the voivodeships focused mostly on the emphasis of the role of local governments, measures for responsible consumption and the issue of sustainable cities. The opinions and reviews presented by the institutions, organisations and associations referred mostly to the sustainable cities and communities, health and education as well as partnerships for the goals. The remarks emphasized also numerous bottom-up initiatives and other forms of the stakeholders' involvement.

The effects of the submitted postulates included emphasising the role of the regions and stakeholders in the implementation of the 2030 Agenda and supplementing the list of strategic documents. A part of remarks was regarded rather as the comments or opinions on various aspects of the Polish economy, the role of various stakeholders in the country development and organisation of public life. The remarks, opinions and reviews submitted during the consultations enabled clarification of the wording of the report in the way to make the largest possible proportion of the society identify with its content.



13. Statistical Annex

The publication presents selected indicators from the set of measures monitoring Poland's national sustainable development priorities (the whole set consists of over 140 measures). It was developed by Statistics Poland in collaboration with the Polish ministries and it was made available in 2018 on the occasion of Poland's first Voluntary National Review at the UN High-Level Political Forum on Sustainable Development. The set is open and tailored to current challenges Poland is facing. Since its release, the set has undergone major changes to include new issues and challenges Poland is confronting, mainly resulting from the COVID-19 pandemic and the war in Ukraine.

In order to capture changes in the achievement of the 17 Sustainable Development Goals, two indicators were selected for each Goal, characterizing the phenomena in the case of which the largest changes have been

observed in Poland since 2015. As far as possible, disaggregation by sex and urban and rural areas was taken into account, in line with the 'leave no one behind' principle of the 2030 Agenda. Statistics Poland is the source of the majority of data in the annex. The remaining information has been provided by the Ministry of Education and Science, the Ministry of Agriculture and Rural Development, the Ministry of Foreign Affairs, the Ministry of Health, the Chief Inspectorate of Environmental Protection and the National Centre for Emissions Management.

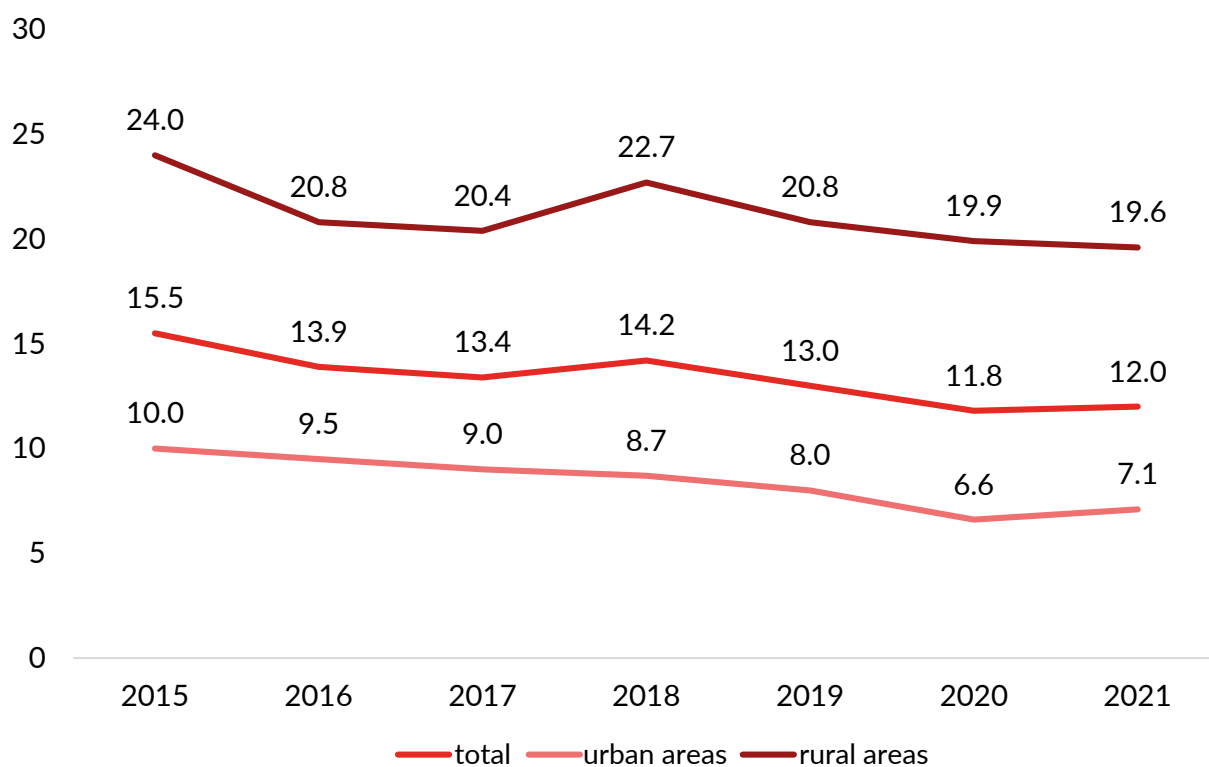
The full set of indicators for national priorities with data and methodological explanations is available in the [SDG National Reporting Platform](#). Quick access to the Platform is possible through the scan of the QR code (below).



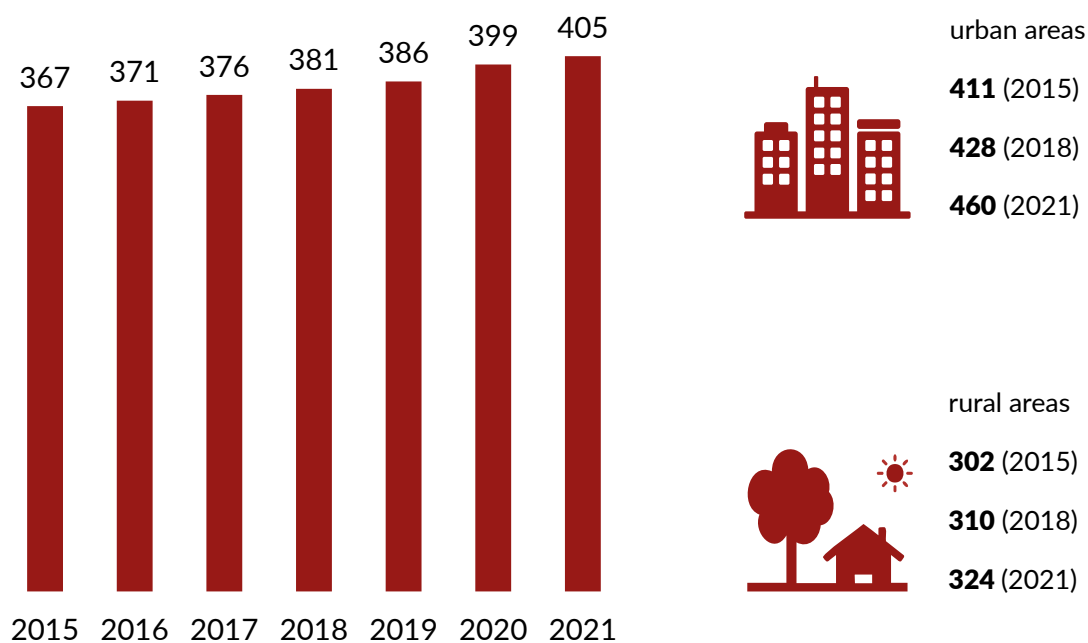
SDG National Reporting Platform
sdg.gov.pl/en

1. NO POVERTY

At-risk-of-relative poverty rate (%)

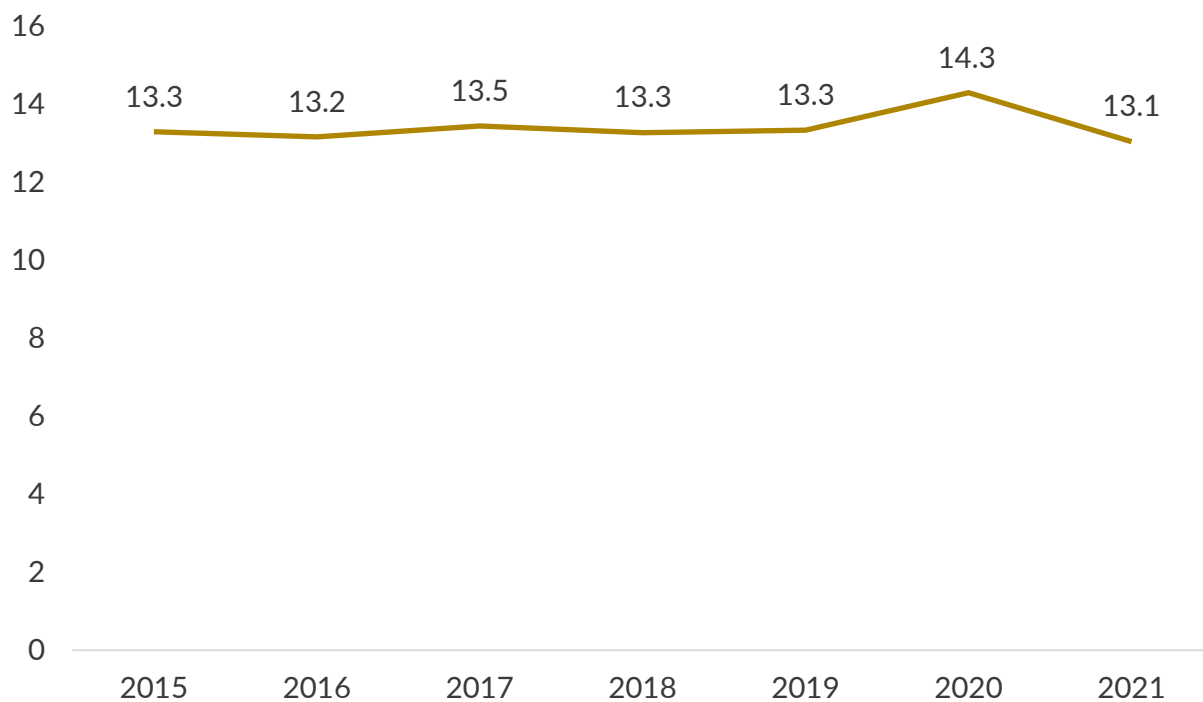


Number of dwellings per 1 thous. population

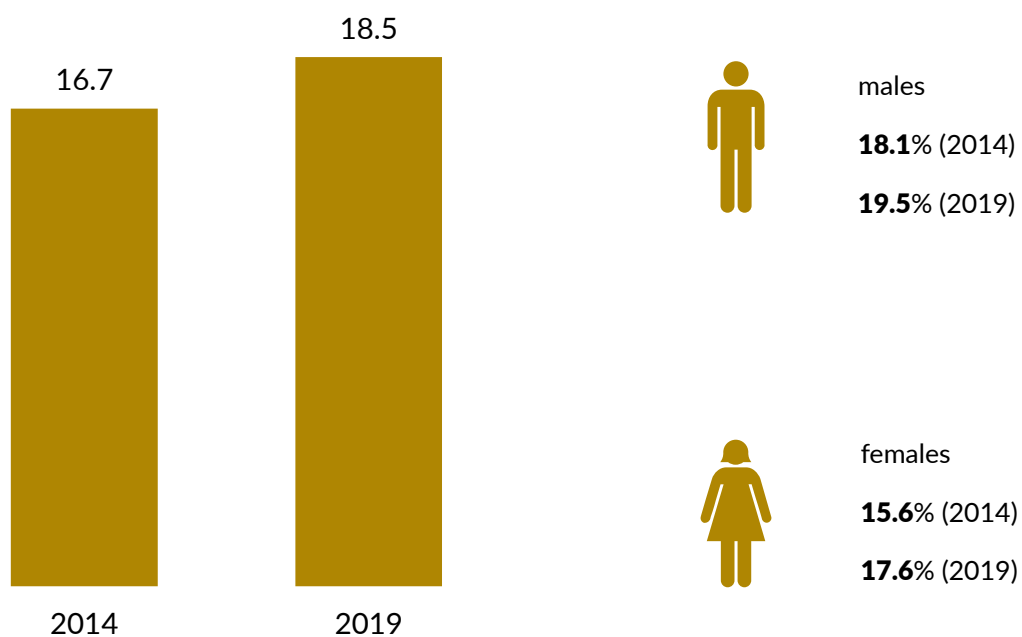


2. ZERO HUNGER

Share of agri-food products in Polish total export (%)

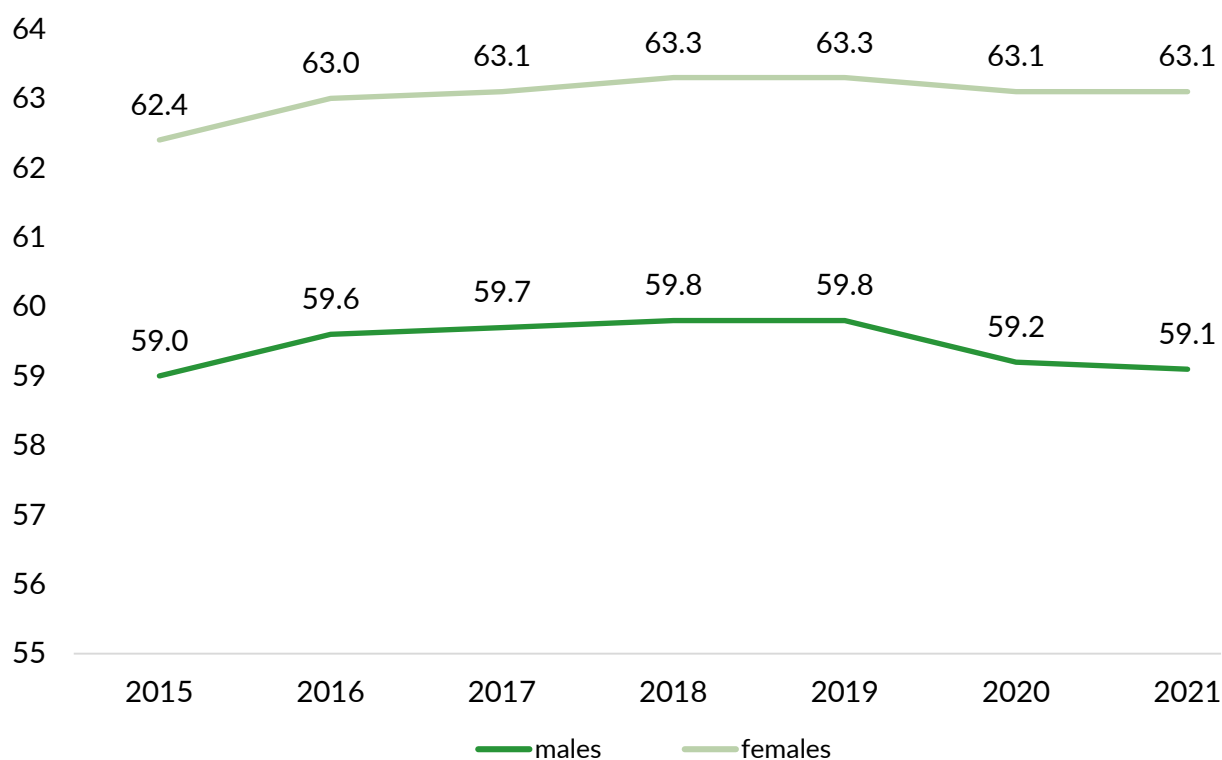


Prevalence of obesity among persons aged 15 and more according to BMI (%)

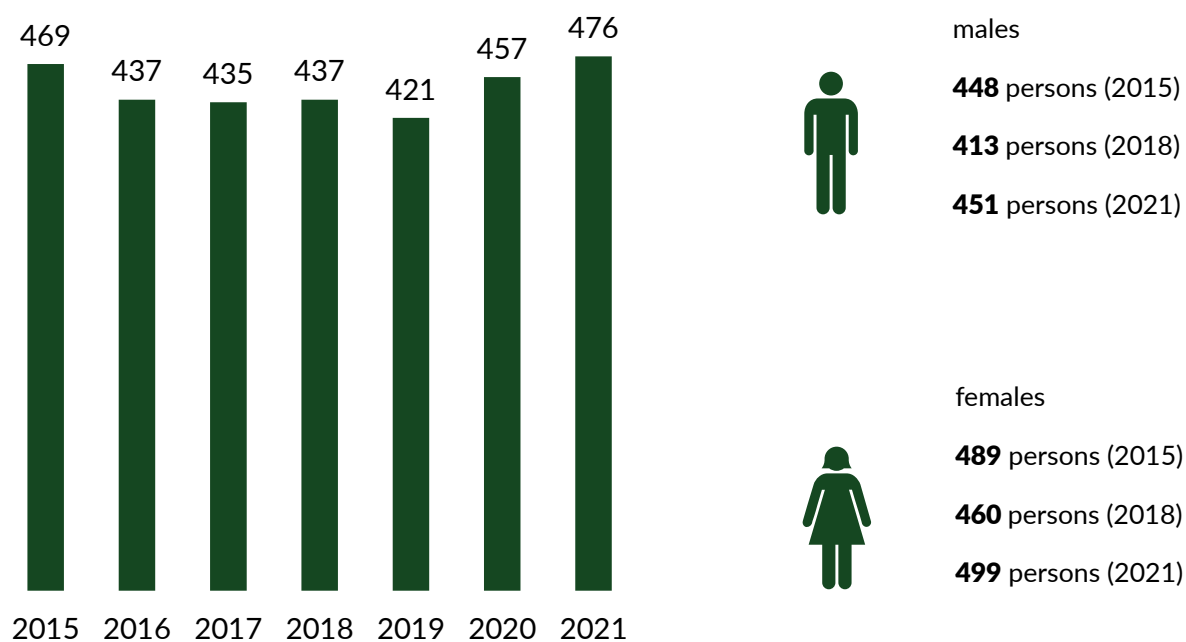


3. GOOD HEALTH AND WELL-BEING

Healthy Life Years

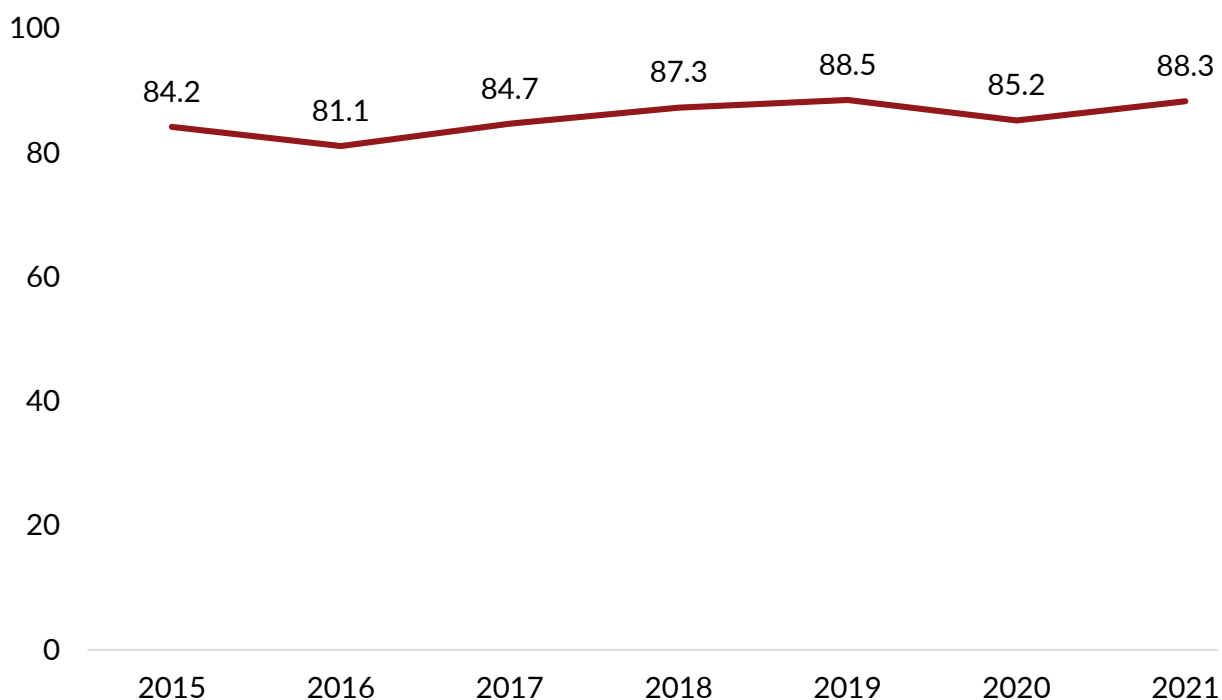


Deaths due to diseases of the circulatory system
per 100 thous. population (persons)

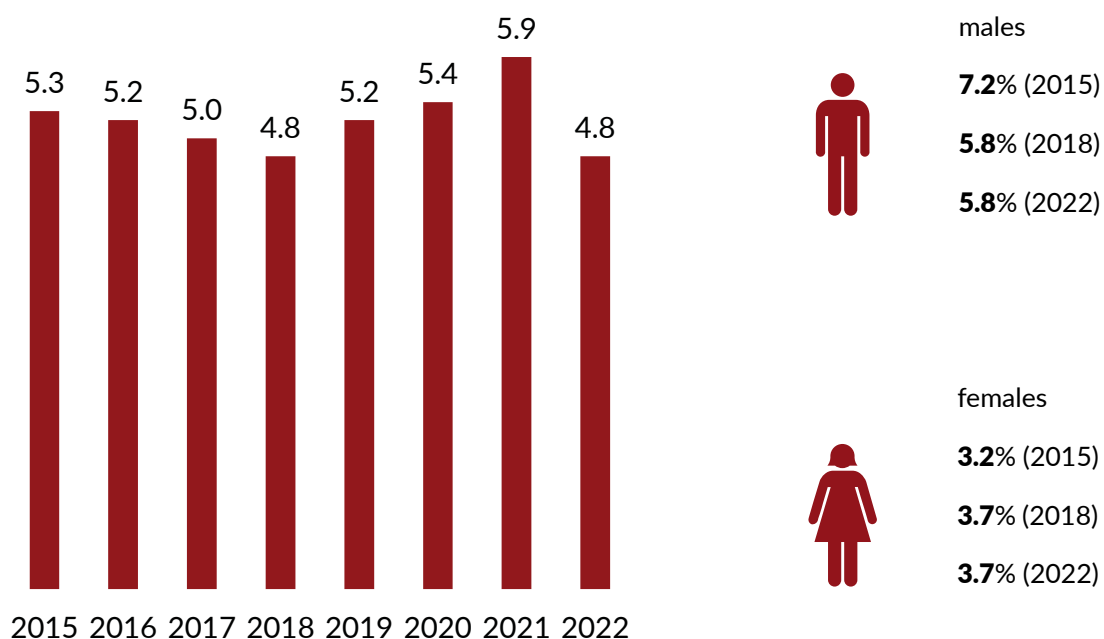


4. QUALITY EDUCATION

Percentage of children aged 3-5 covered
by pre-primary education (%)

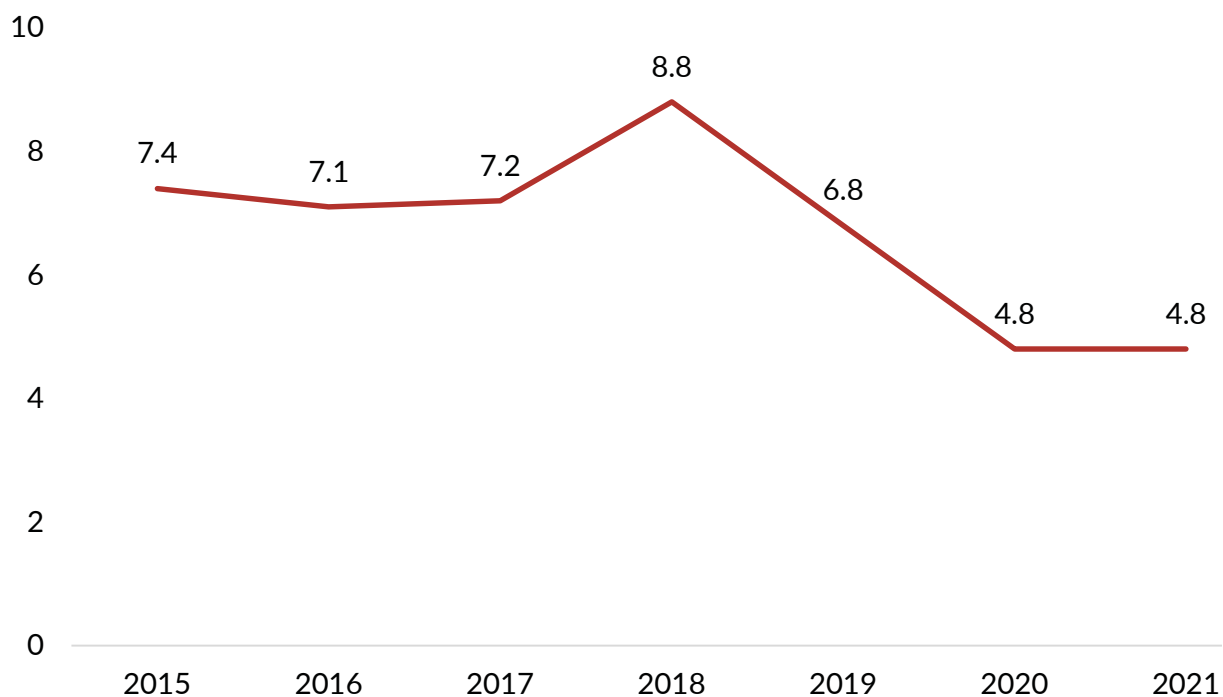


Early leavers from education and training aged 18-24 (%)

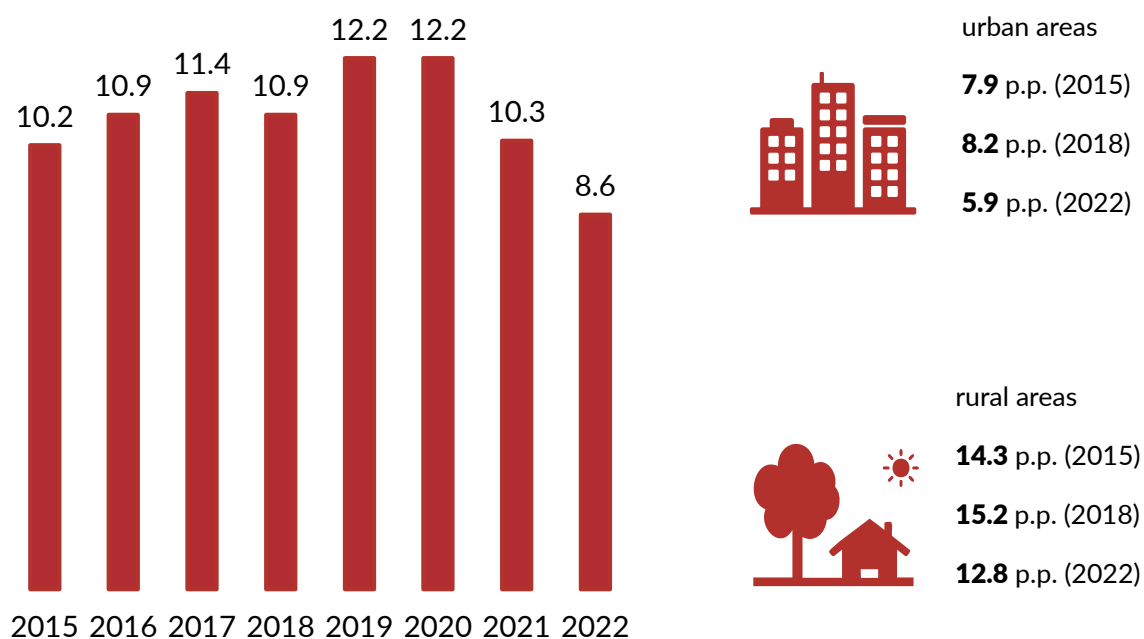


5. GENDER EQUALITY

Gender pay gap (%)

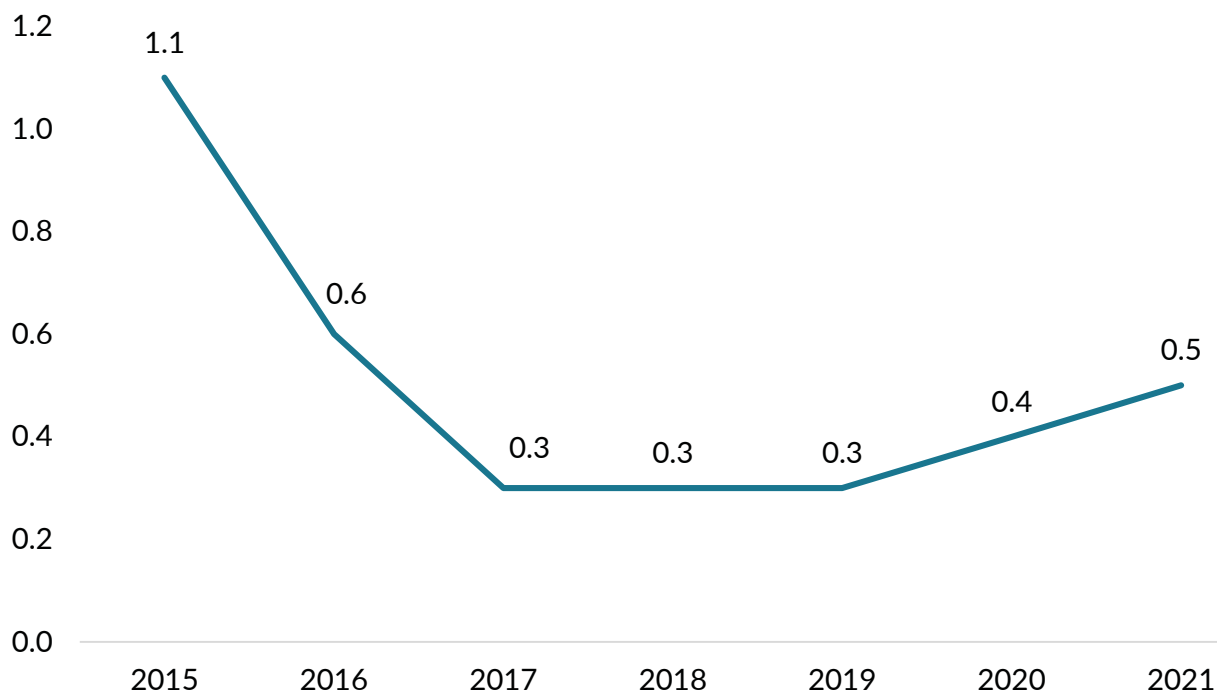


Gender employment gap (aged 25-54) (p.p.)

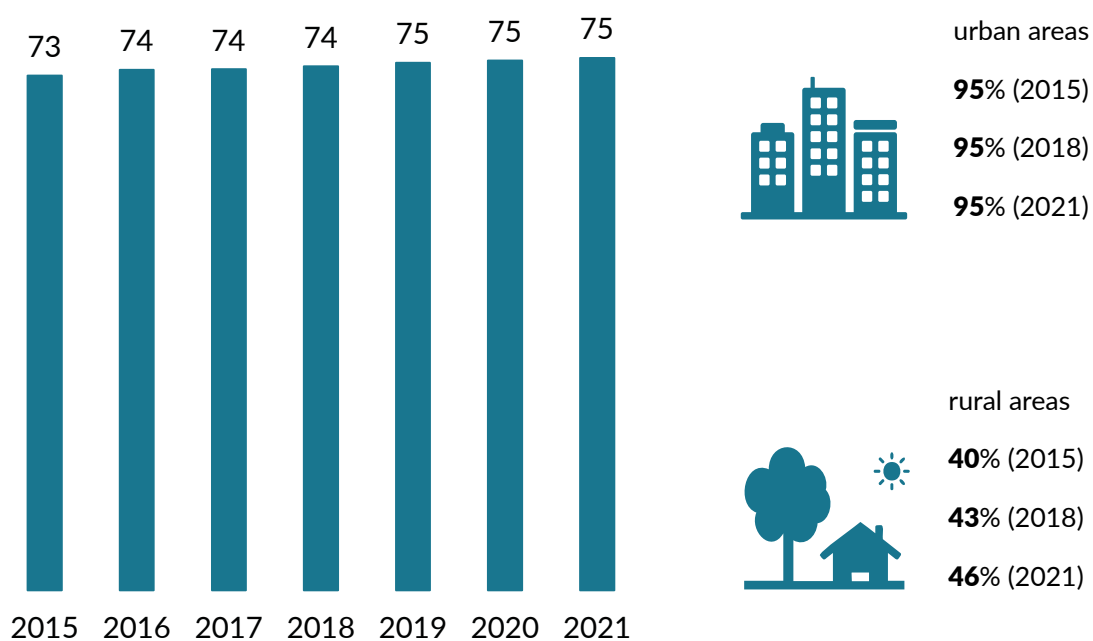


6. CLEAN WATER AND SANITATION

Percentage of population supplied with water not meeting requirements (%)

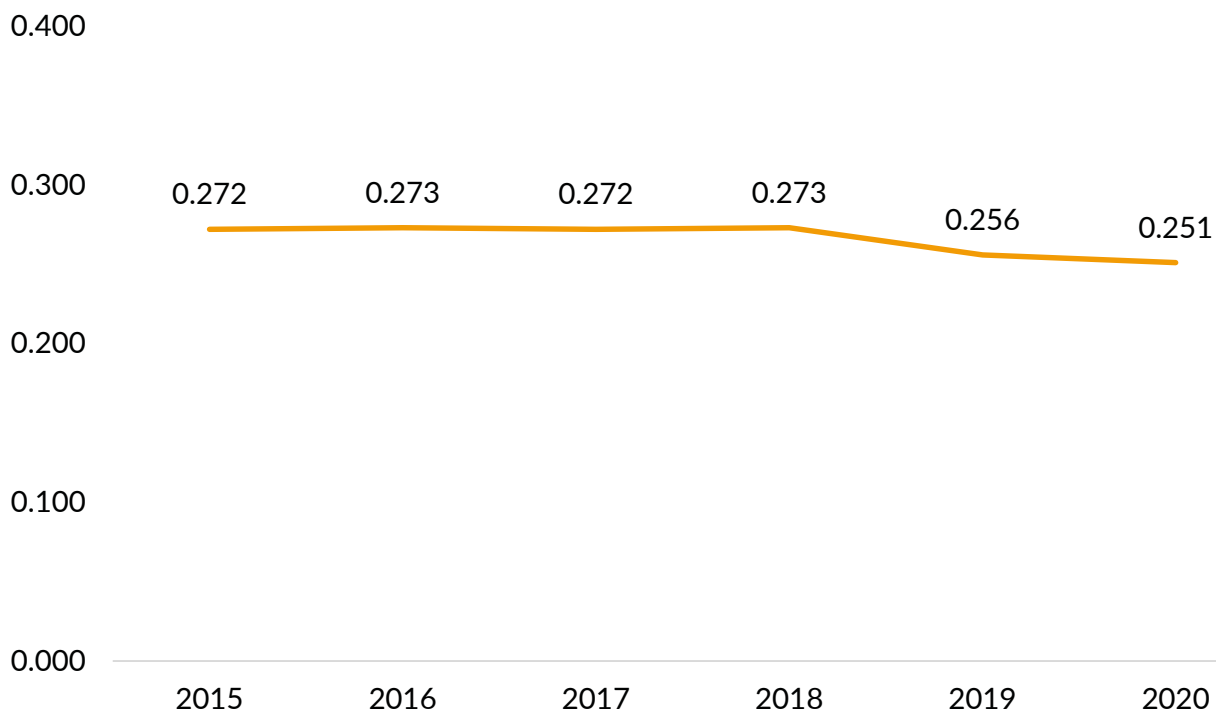


Percentage of population connected to wastewater treatment plants (%)

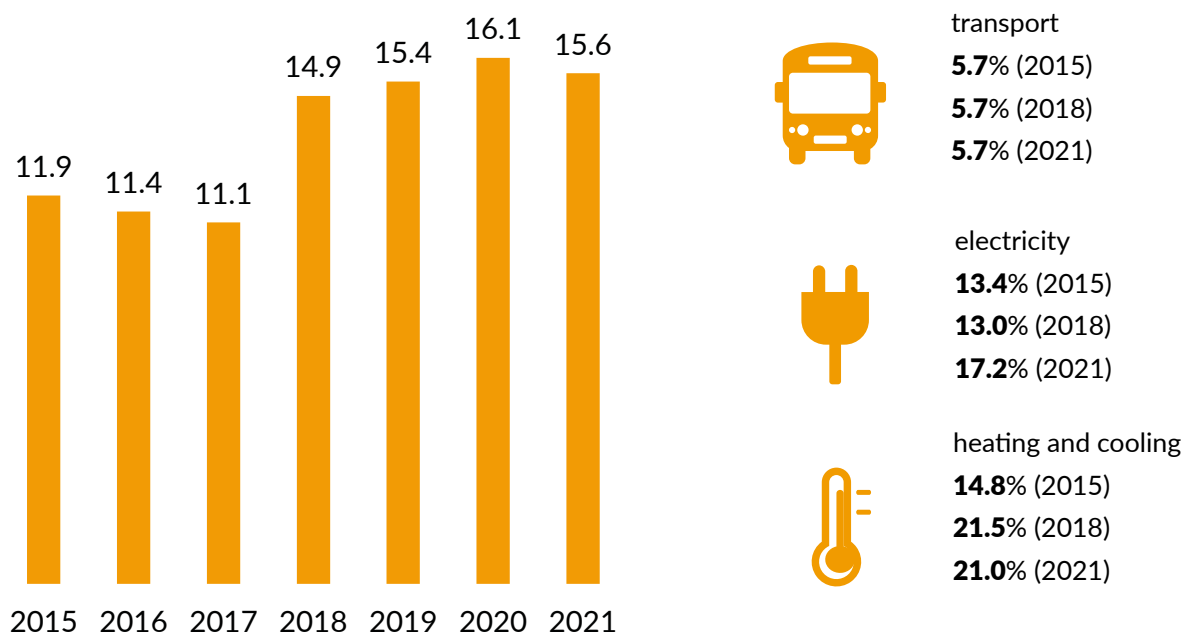


7. AFFORDABLE AND CLEAN ENERGY

Primary energy intensity of GDP with climatic correction
(kg/euro, constant prices 2005)

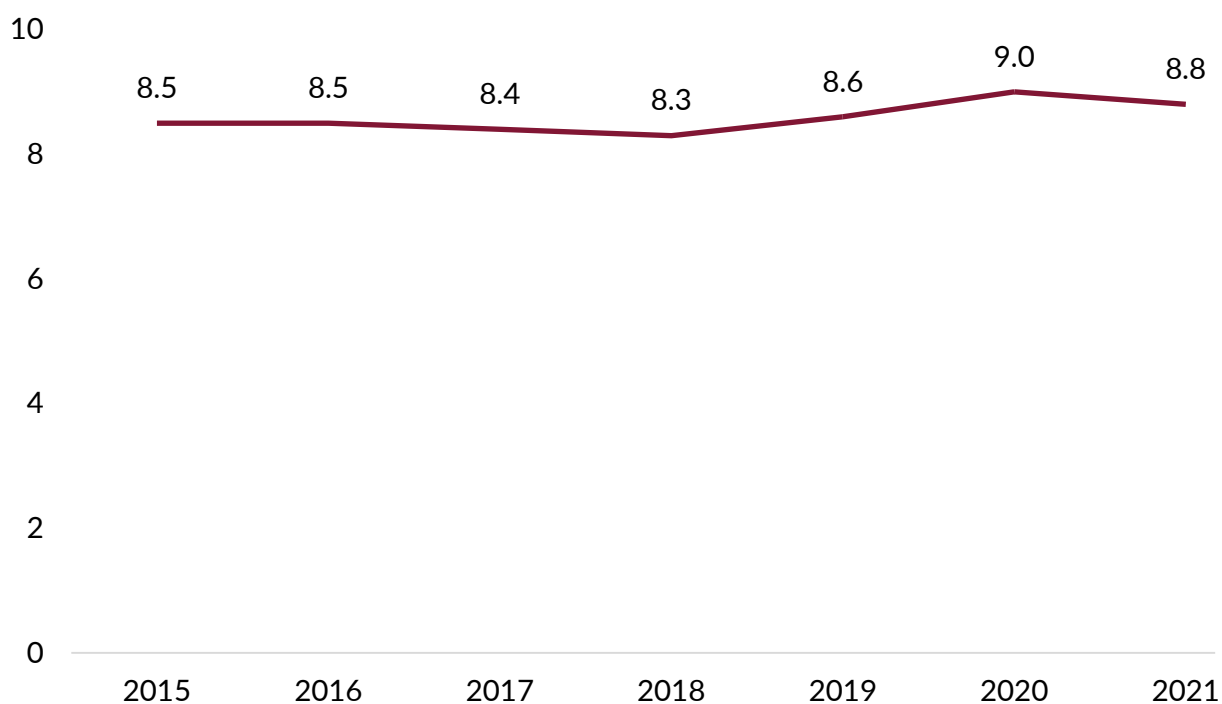


Renewable energy share in the gross final energy consumption (%)

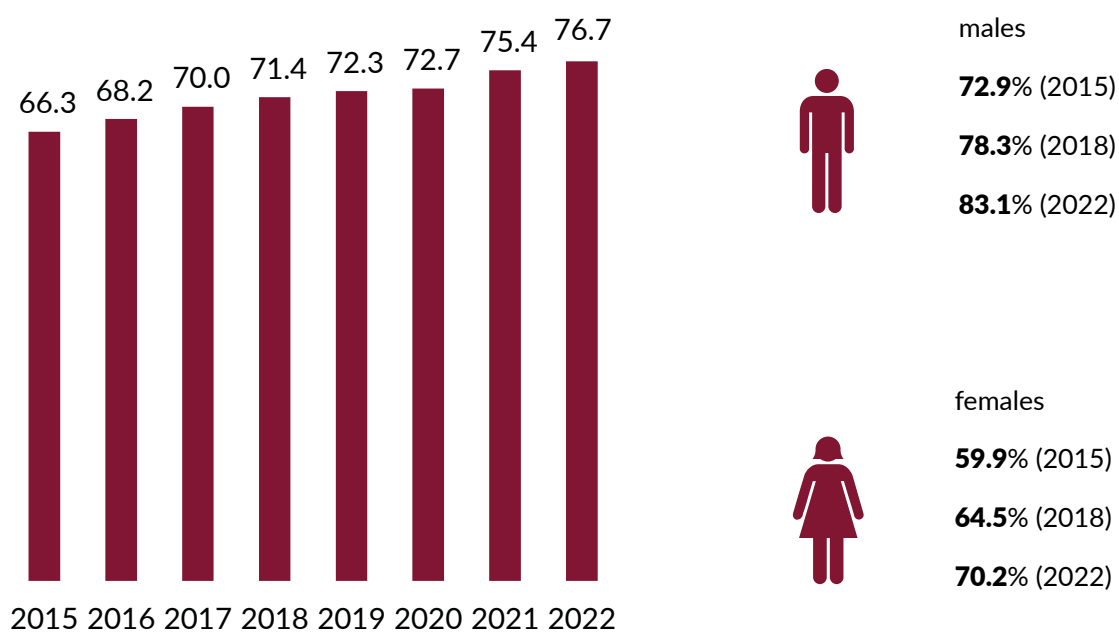


8. DECENT WORK AND ECONOMIC GROWTH

Share of export of high technology products in total exports (%)

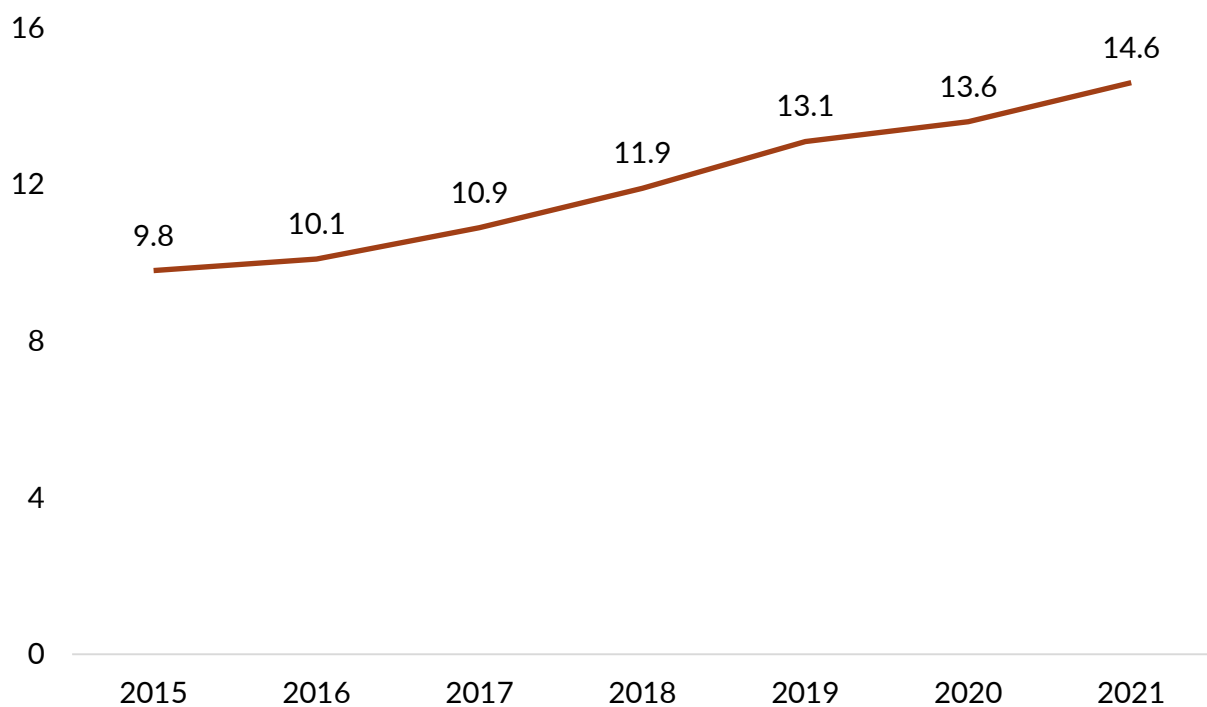


Employment rate of persons aged 20-64 (%)

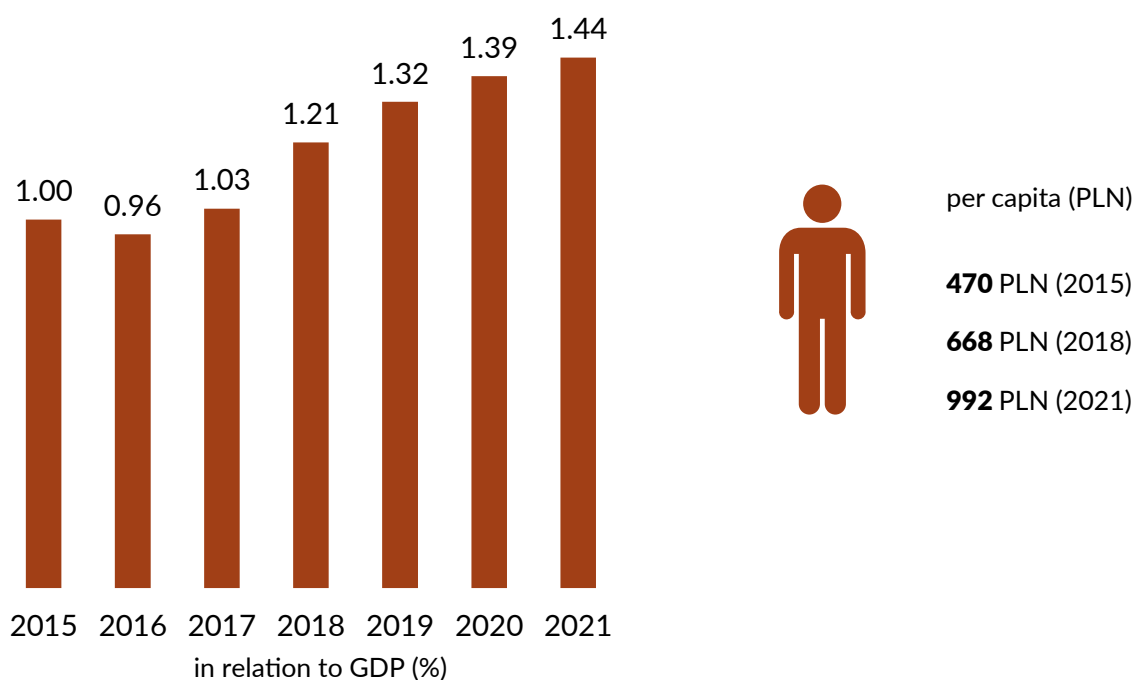


9. INDUSTRY, INNOVATION AND INFRASTRUCTURE

Density of expressways and motorways per 1000 km² (km)

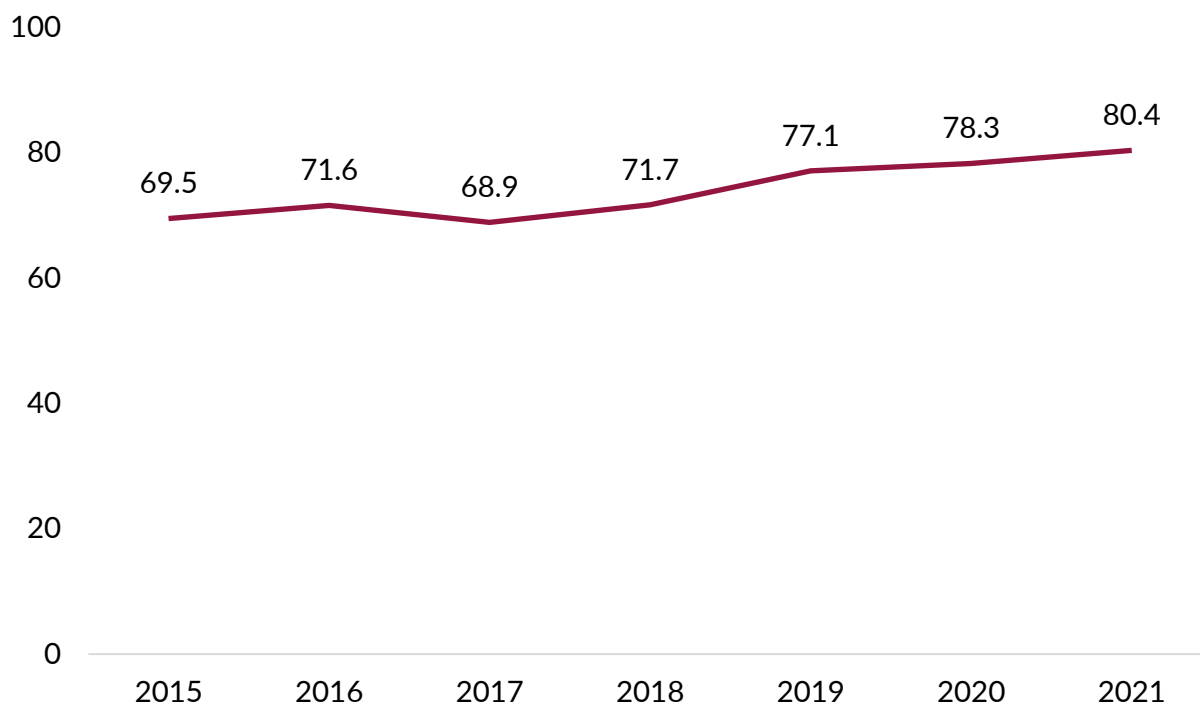


Gross domestic expenditures on R&D

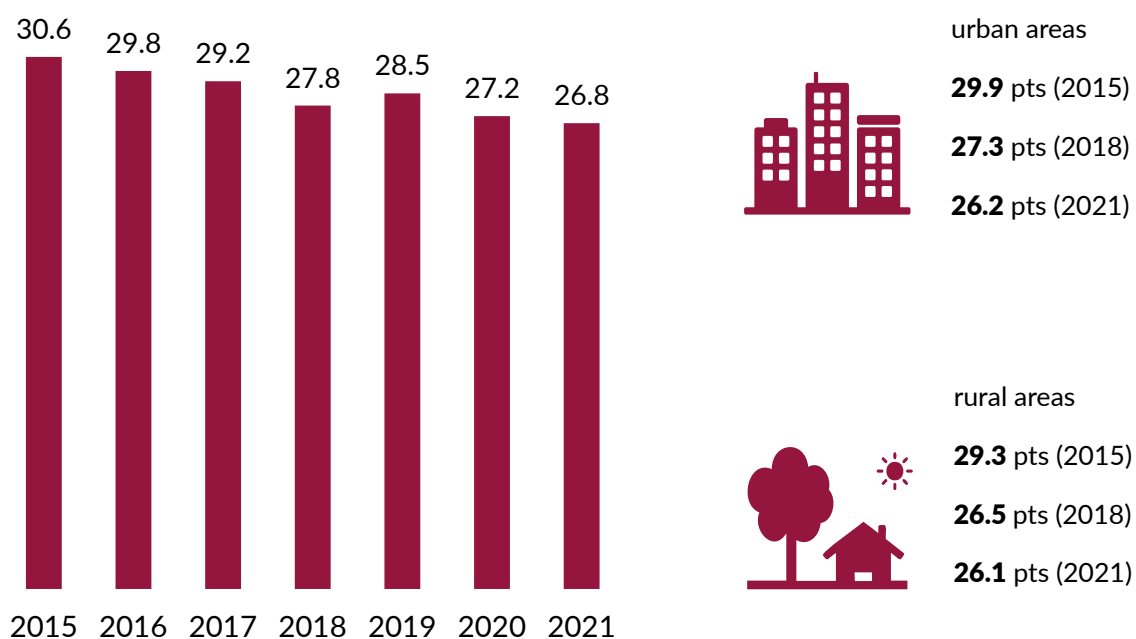


10. REDUCED INEQUALITIES

Average annual net disposable income per capita in a household in rural areas in relation to urban areas (%)

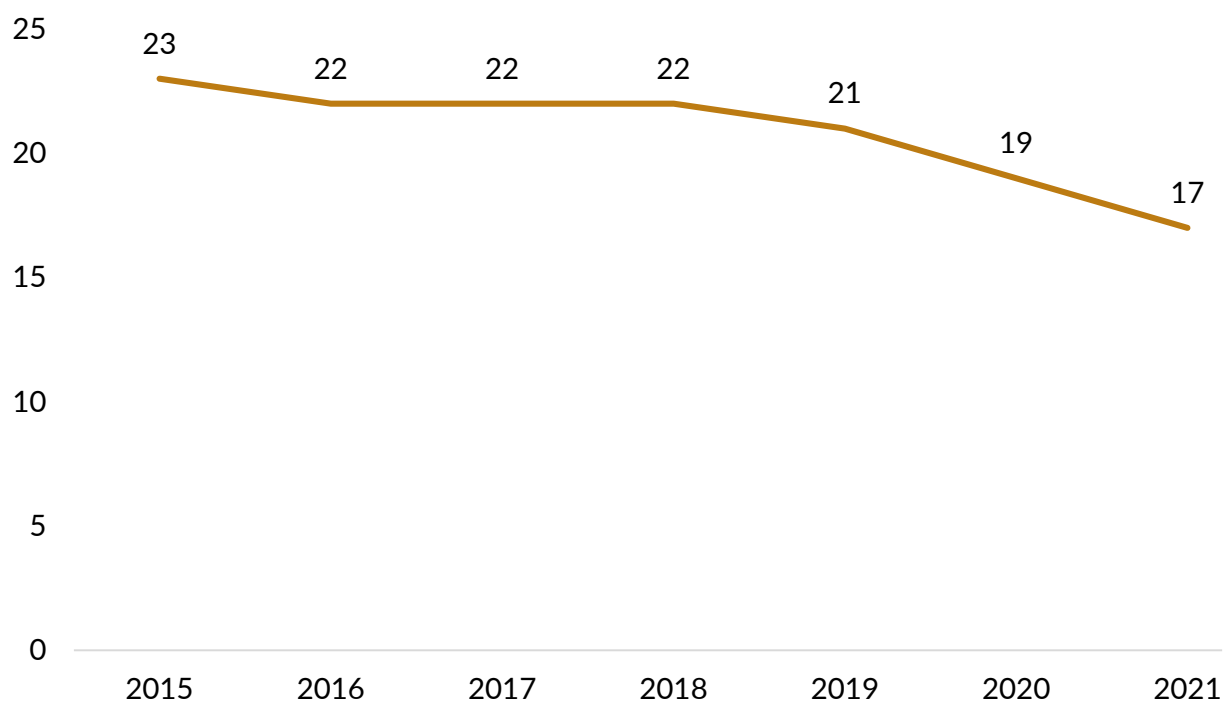


Gini coefficient - distribution of income (points)

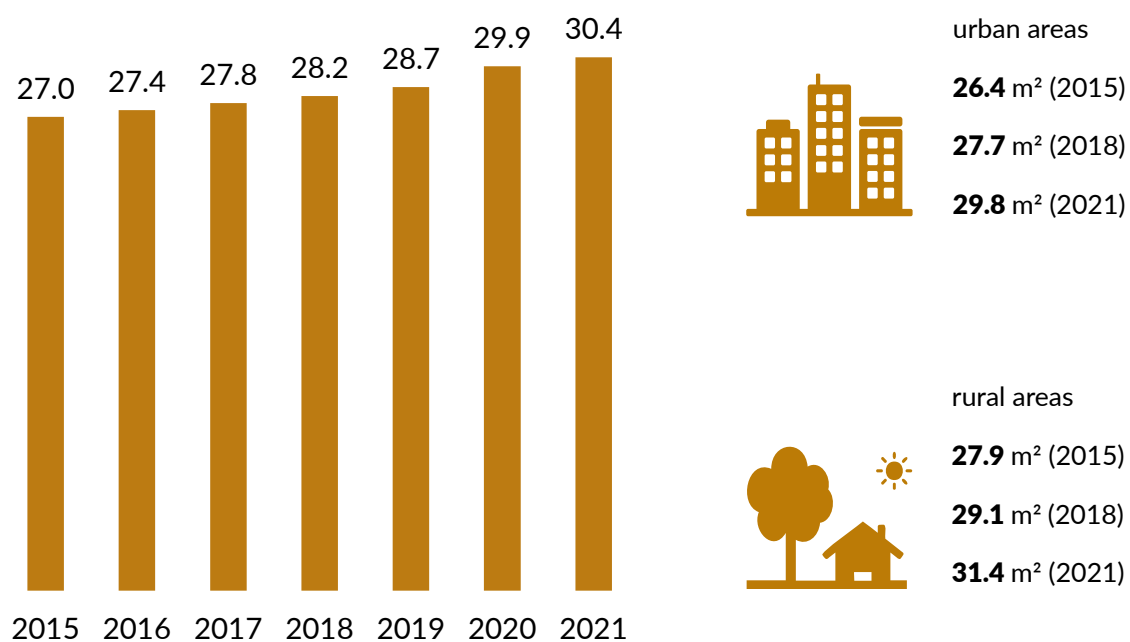


11. SUSTAINABLE CITIES AND COMMUNITIES

National indicator of average exposure to PM2.5 ($\mu\text{g}/\text{m}^3$)

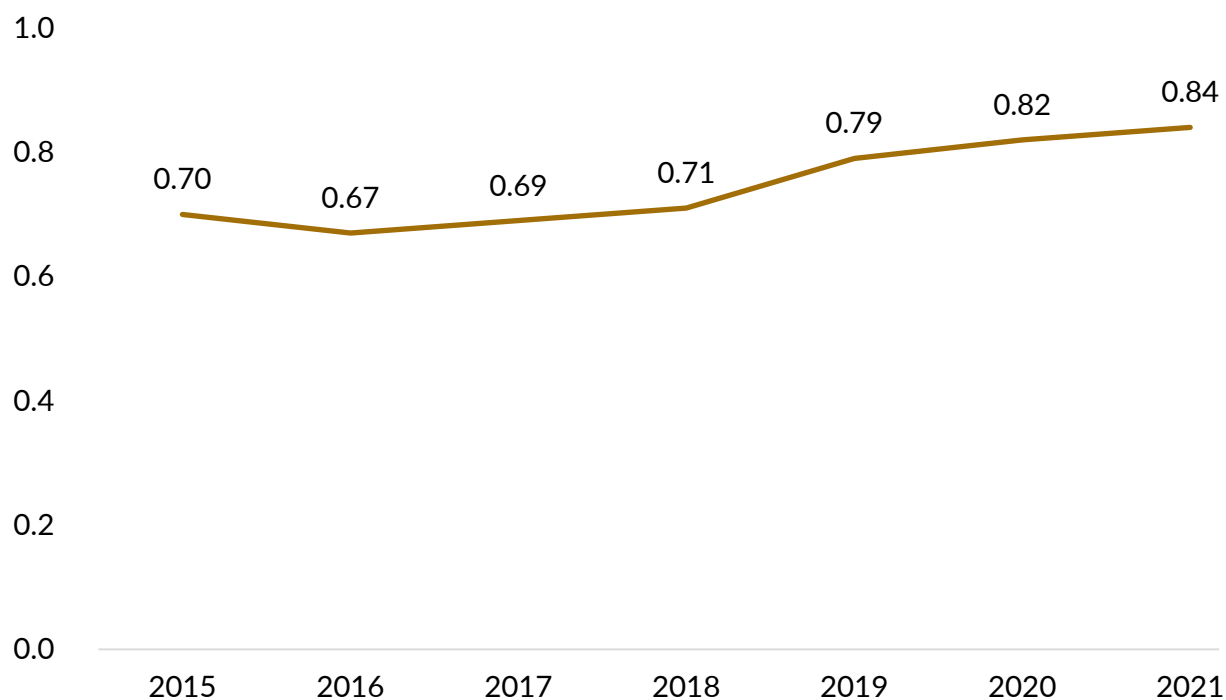


Average useful floor area of dwelling per capita (m^2)

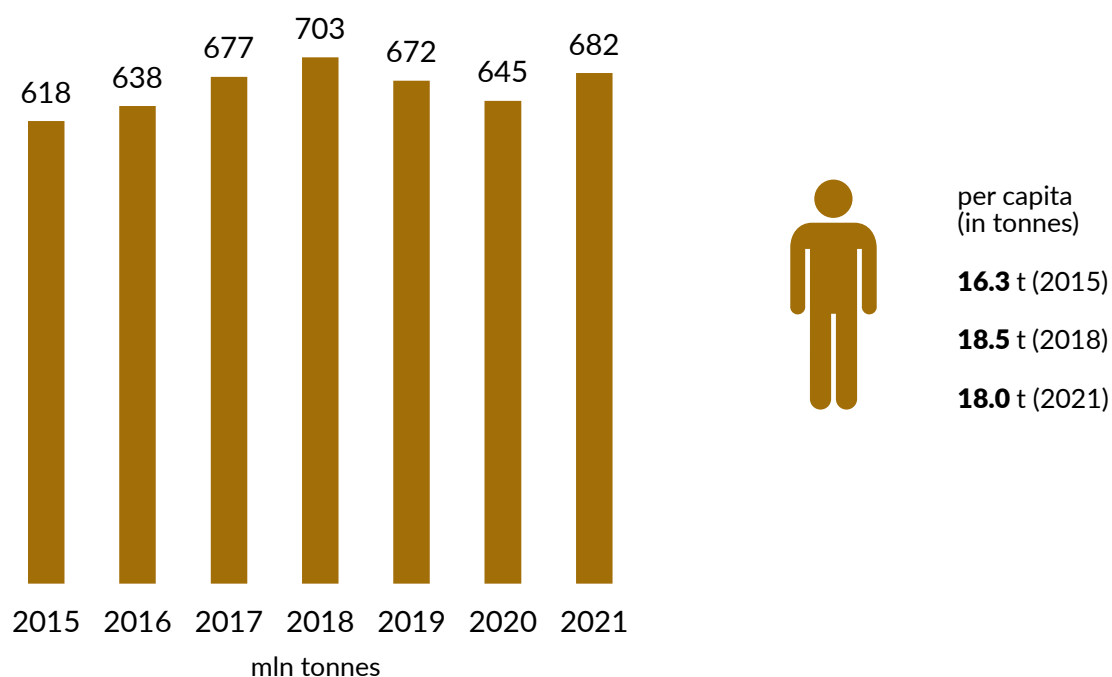


12. RESPONSIBLE CONSUMPTION AND PRODUCTION

Resource productivity (euro/kg)

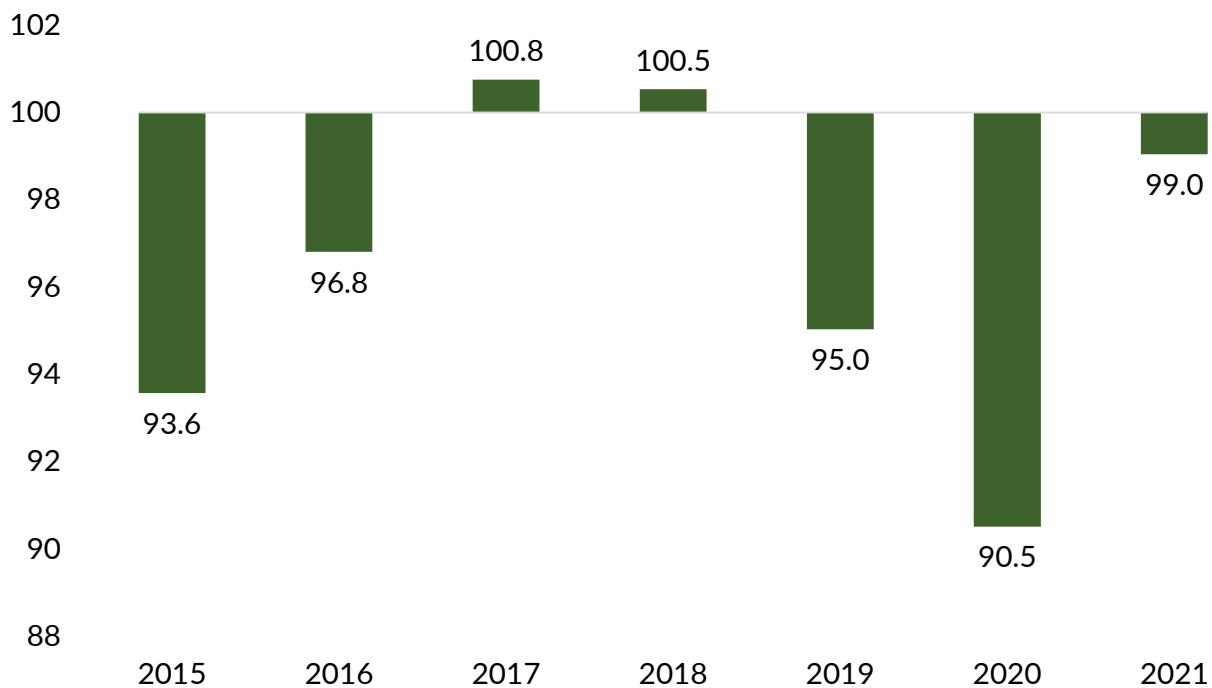


Domestic Material Consumption

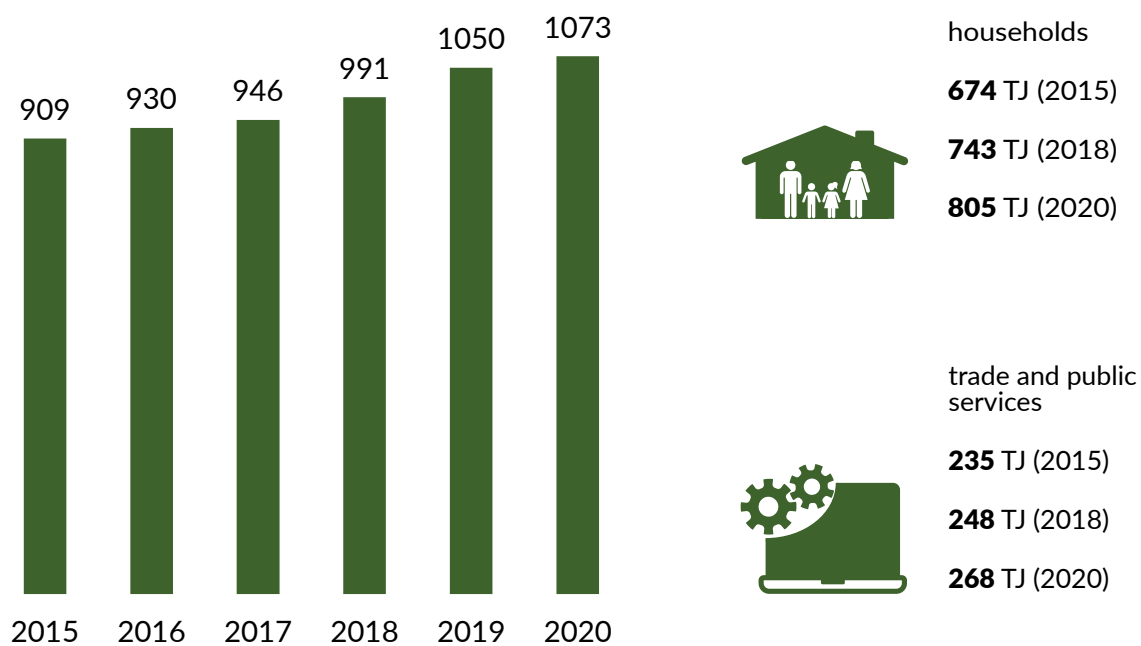


13. CLIMATE ACTION

Carbon dioxide (CO₂) emissions (2010=100)

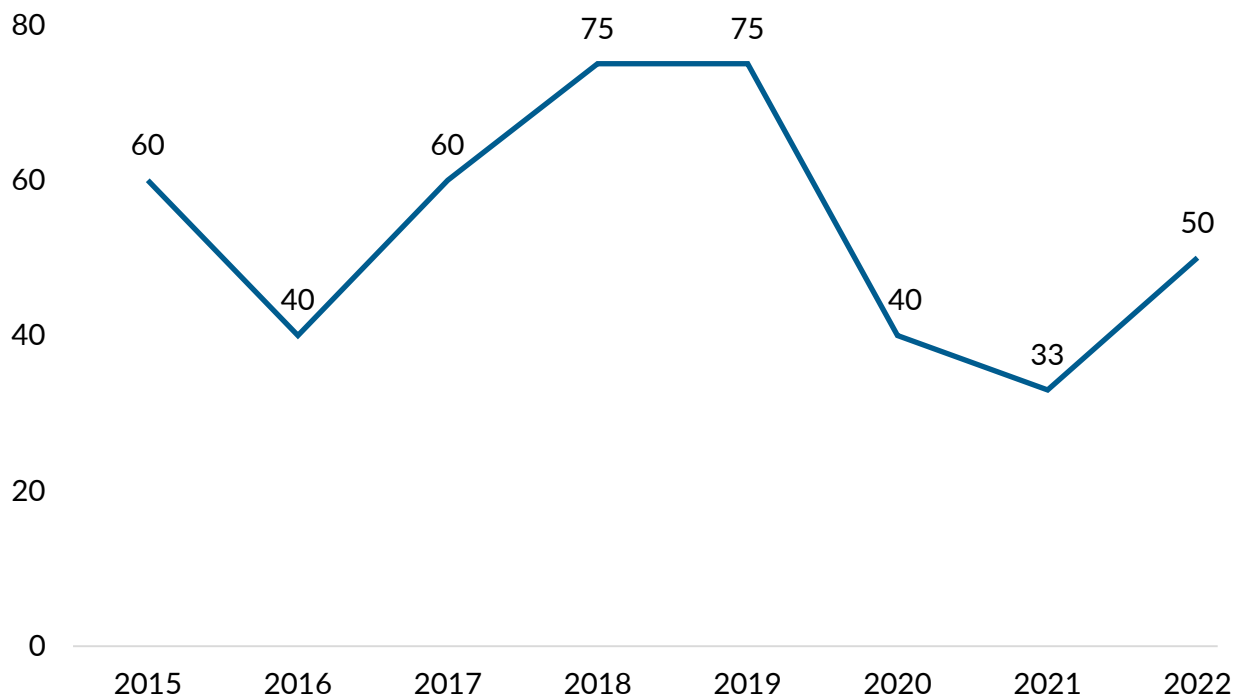


Production of geothermal energy (TJ)

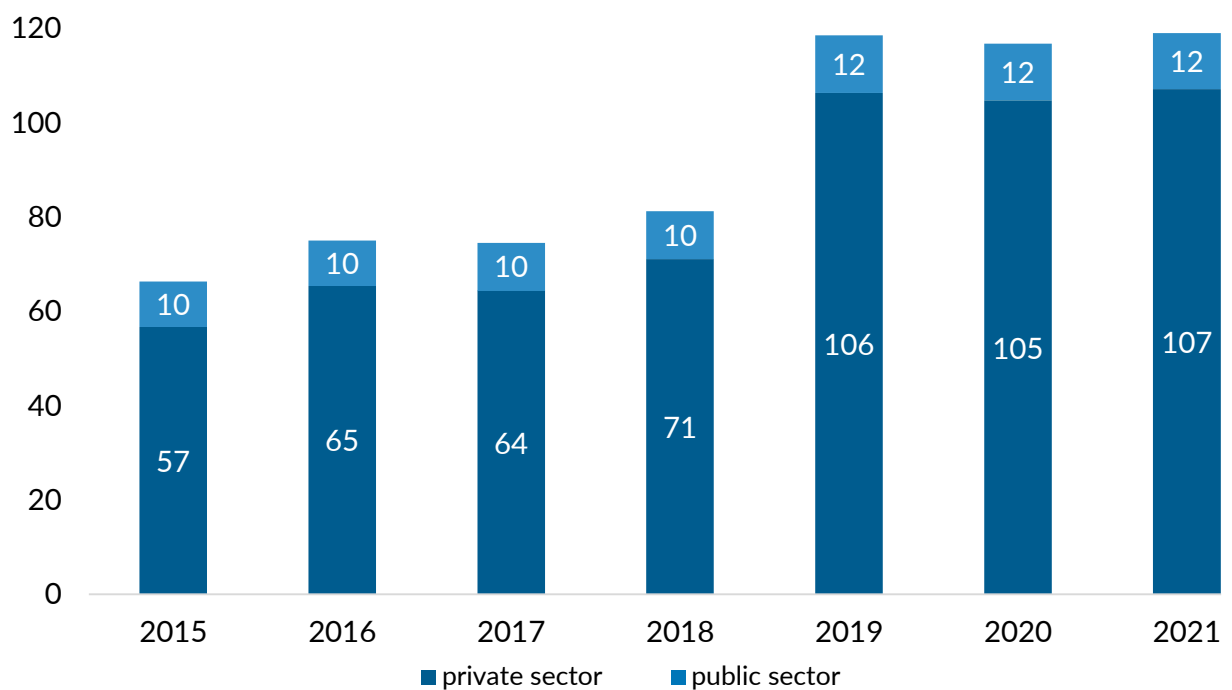


14. LIFE BELOW WATER

Percentage of fish stocks overexploited in the Baltic Sea (%)

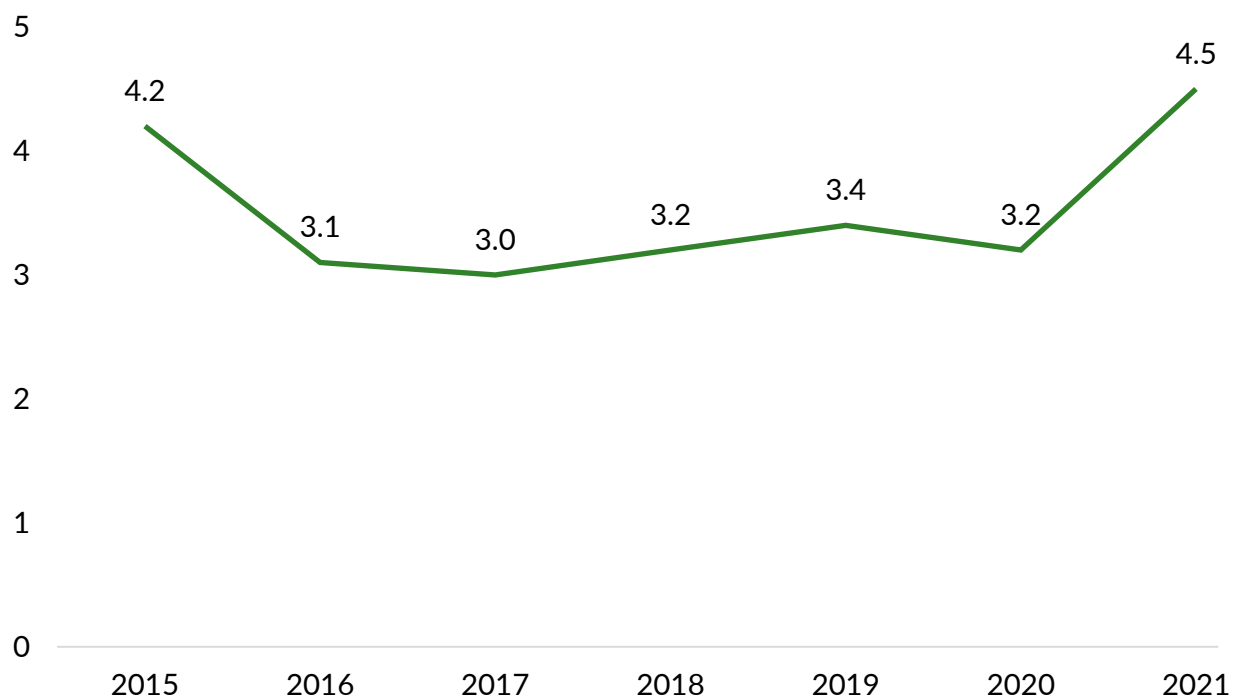


Average employment in maritime economy (thous. persons)

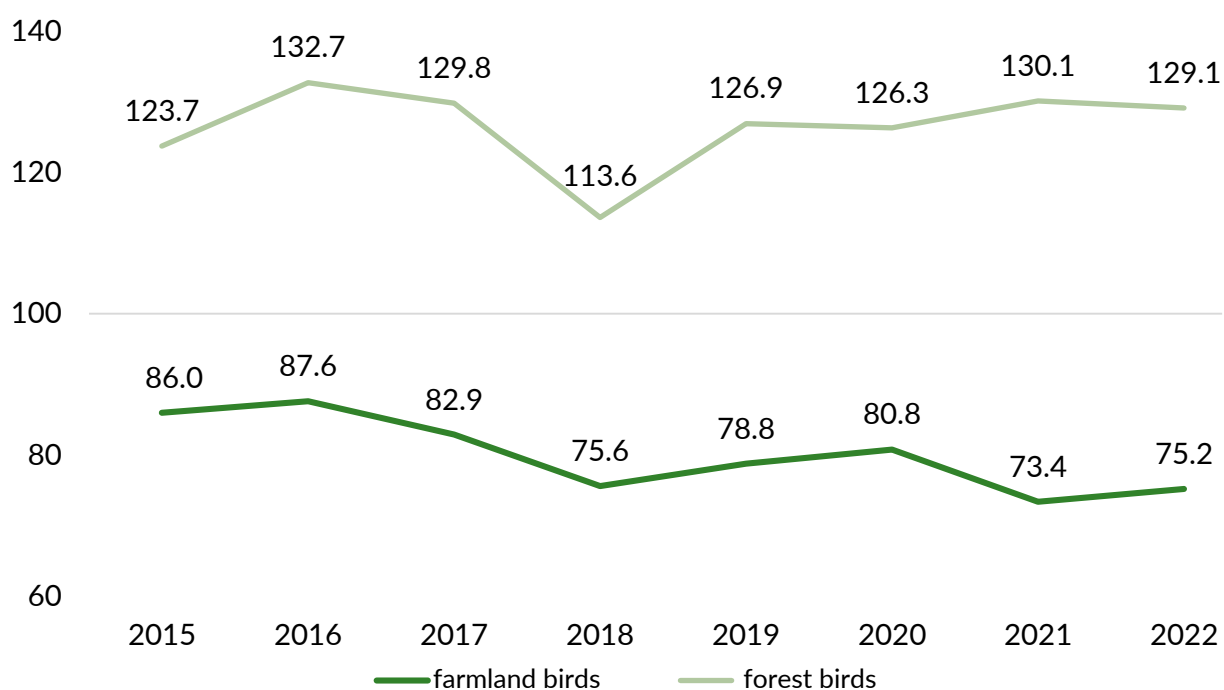


15. LIFE ON LAND

Reclaimed and managed land
in relation to the area of devastated and degraded land (%)

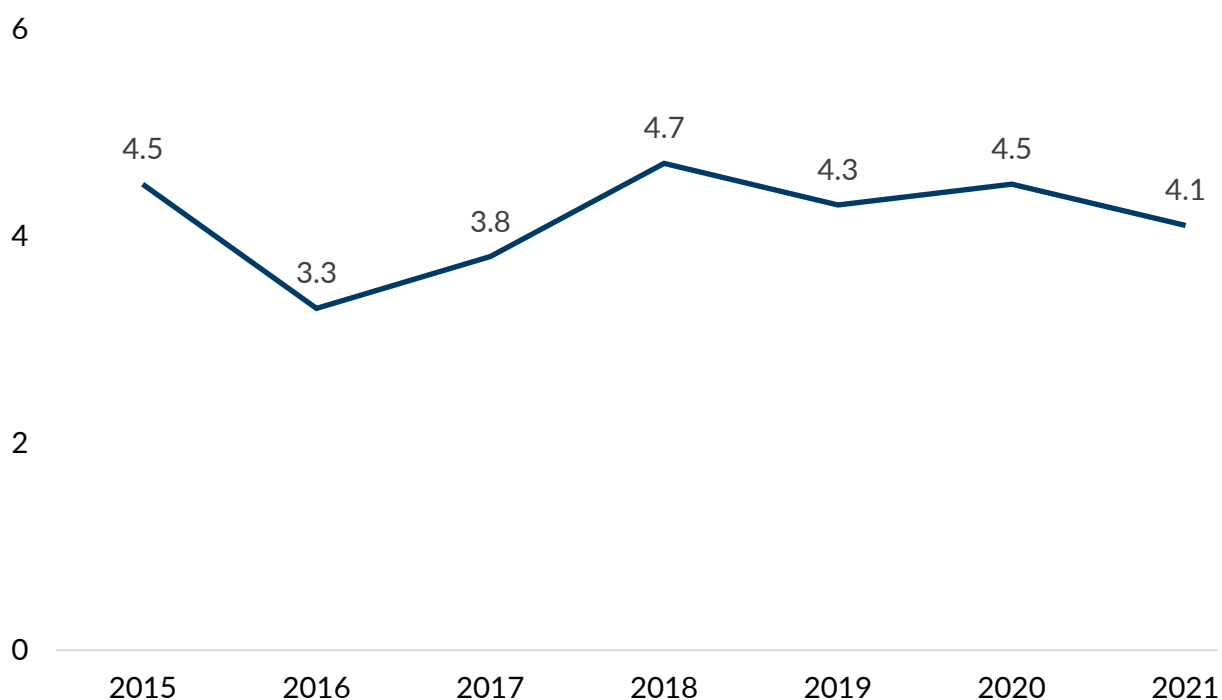


Farmland Bird Index and Forest Bird Index (2000=100)

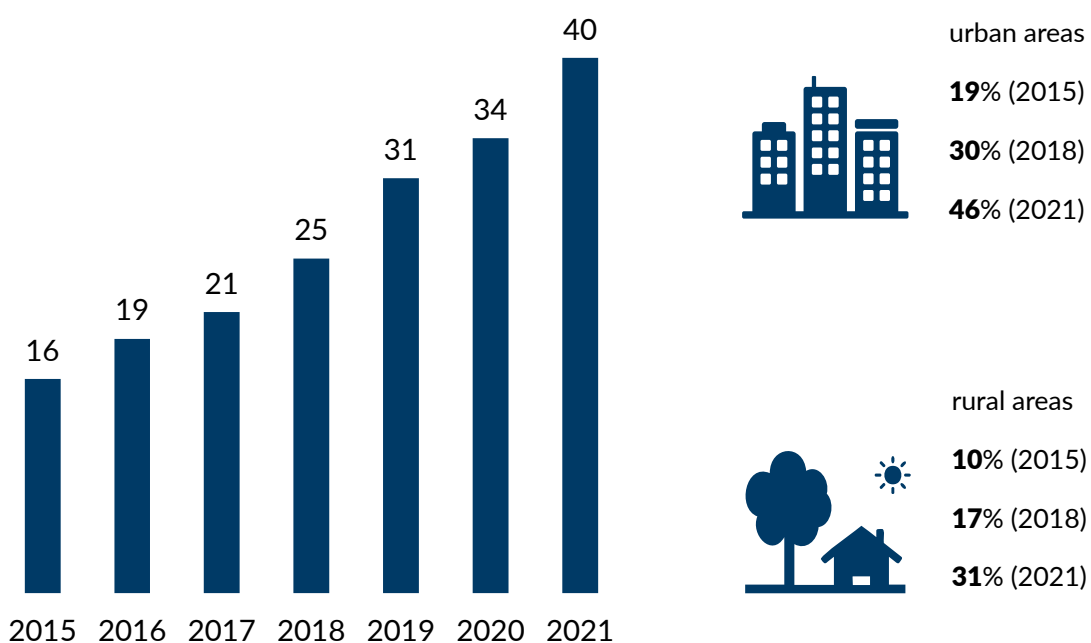


16. PEACE, JUSTICE AND STRONG INSTITUTIONS

General government investment rate (%)

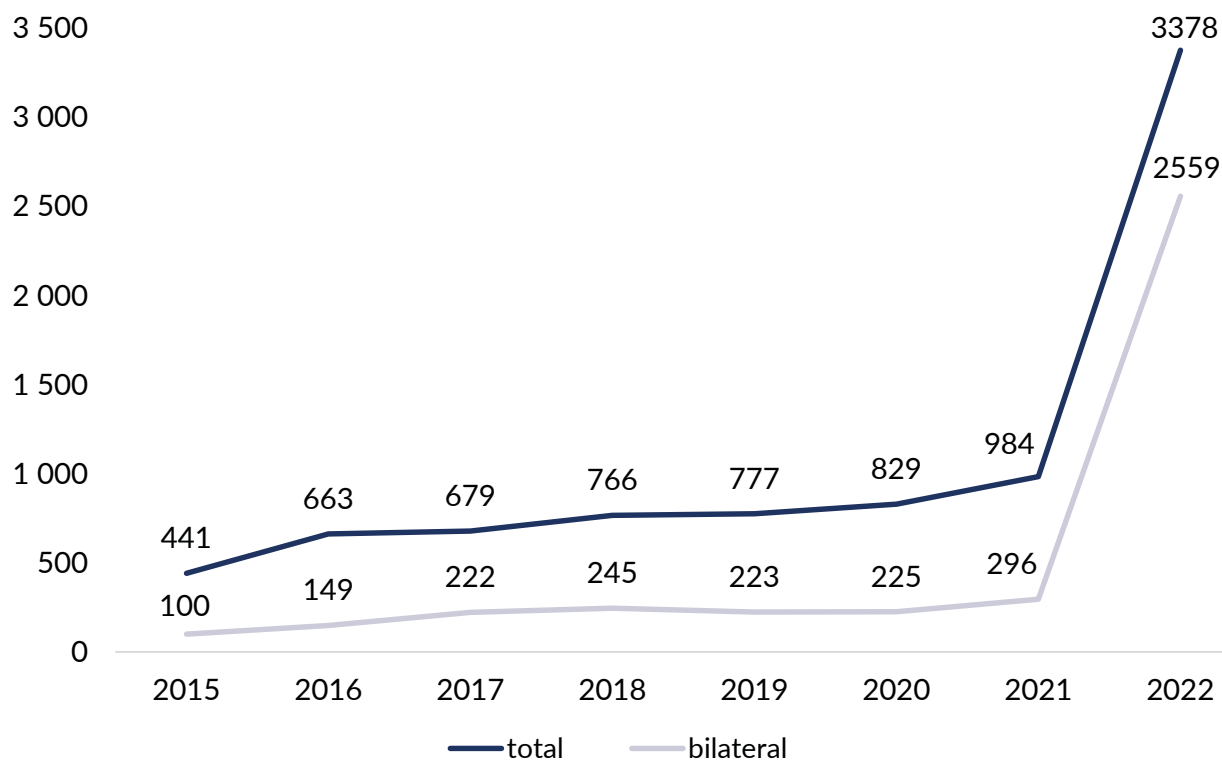


Percentage of individuals using the Internet for contacts with public administration for submitting completed forms (%)



17. PARTNERSHIPS FOR THE GOALS

Official development assistance in USD millions (current prices)



Official development assistance as a proportion of gross national income (%)

