

Horizontal principles			
Reference	Applicable legal basis	Expected action	Reference to the section where information or statement should be included
Horizontal principles, including the Charter of Fundamental Rights of the European Union, gender equality, non-discrimination including accessibility, sustainable development including UN Sustainable Development Goals and “do no significant harm” principle	Article 9 CPR, Article 22(2) Interreg	The programme is expected to describe how it will ensure the respect of the horizontal principles in the programmes (the Charter of Fundamental Rights of the European Union, gender equality, non-discrimination, accessibility sustainable development) and take appropriate steps throughout the preparation, implementation, monitoring reporting and evaluation of programmes, with reference to specific challenges faced in this area, as appropriate.	<p>Section 1.2 (general) <i>Joint programme strategy: Summary of main joint challenges, taking into account economic, social and territorial disparities as well as inequalities, joint investment needs and complimentary and synergies with other funding programmes and instruments, lessons-learnt from past experience and macro-regional strategies and sea-basin strategies where the programme area as a whole or partially is covered by one or more strategies</i></p> <p>Section 2.1.2 (specific actions) <i>Related types of action, and their expected contribution to those specific objectives and to macro-regional strategies and sea-basis strategies, where appropriate</i></p>
Sustainable Development	Article 9(4) CPR, Article 22(2) Interreg	The programme is expected to include a description of specific actions to take sustainable development into account in the selection of operations (for instance through the use of Green Public Procurement, nature-based solutions, lifecycle costing criteria, standards going beyond regulatory requirements, avoiding negative environmental impacts, climate proofing and ‘energy efficiency first principle’, etc).	<p>Section 1.2 (general) <i>Joint programme strategy: Summary of main joint challenges, taking into account economic, social and territorial disparities as well as inequalities, joint investment needs and complimentary and synergies with other funding programmes and instruments, lessons-learnt from past experience and macro-regional strategies and sea-basin strategies where the programme area as a whole or partially is covered by one or more strategies</i></p> <p>Section 2.1.2 (specific actions) <i>Related types of action, and their expected contribution to those specific objectives and to macro-regional strategies and sea-basis strategies, where appropriate</i></p>

<p>UN Sustainable Development Goals</p>	<p>Article 9(4) CPR, Recital 5 Interreg</p>	<p>The programme is expected to explain how it will contribute to the implementation of the UN Sustainable Development Goals (SDGs), including clear references to the targeted SDGs.</p>	<p>Section 1.2 (general) <i>Joint programme strategy: Summary of main joint challenges, taking into account economic, social and territorial disparities as well as inequalities, joint investment needs and complimentary and synergies with other funding programmes and instruments, lessons-learnt from past experience and macro-regional strategies and sea-basin strategies where the programme area as a whole or partially is covered by one or more strategies</i></p> <p>Section 2.1.2 (specific actions) <i>Related types of action, and their expected contribution to those specific objectives and to macro-regional strategies and sea-basis strategies, where appropriate</i></p>
<p>“Do no significant harm” (DNSH) principle</p>	<p>Article 9(4) CPR, Recital 5 Interreg</p>	<ol style="list-style-type: none"> 1. Programmes should carry out an assessment for the types of actions defined in the programme, with view to their potential to do significant harm to the environment. 2. For the types of actions where potential risks to the compliance with the DNSH principle were identified, they should be adjusted (taking into account necessary mitigating measures that will be implemented), or removed. 3. In order to demonstrate that the necessary assessment was carried out, the programme should include the relevant statement under section 2.1.2 – see in the next column. <p>For further explanations, see the Commission explanatory note “Application of the “do no significant harm” principle under Cohesion Policy” available here under point 6.</p>	<p>Section 2.1.2 <i>The related types of actions, and their expected contribution to those specific objectives and to macro-regional strategies and sea-basin strategies</i></p> <p>Statement to be included for each type of action <u>or</u> for each SO (if all underlying assessments have been carried out with the same approach and same result), selecting one of the options proposed.</p> <p><u>Statement:</u></p> <p>“The types of actions have been assessed as compatible with the DNSH principle, since:</p> <ul style="list-style-type: none"> • they are not expected to have any significant negative environmental impact due to their nature, or

			<ul style="list-style-type: none"> • they have been assessed as compatible under the RRF¹, or • they have been assessed as compatible under the RRF DNSH technical guidance, or • they have been assessed as compatible according to Member State’s methodology²”. <p>Interreg programmes with neighbourhood countries (Interreg Cross-Border Cooperation programmes between MS and neighbourhood countries – NEXT; Interreg Transnational programmes with neighbourhood countries) or third countries (Interreg programmes between Outermost Regions and third countries), instead of any of the four options mentioned above, can include the following sentence in section 2.1.2 of the Interreg programme:</p> <p>“The objectives of the programme take into account the “do no significant harm” principle.”</p> <p>As the EU law and the related principles are not applicable to these countries, if not established in a specific agreement, this sentence does not oblige the programmes to make the assessment. However, at the same time it is in line with Art. 9(4) CPR, as it states that <i>“The objectives of the Funds shall be pursued in line with the objective of promoting sustainable development as set out in Article 11 TFEU, taking into account the UN Sustainable Development Goals, the Paris Agreement and the “do no significant harm” principle”</i>.</p>
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¹ For Interreg, it can be sufficient that this assessment has been carried out for only one of the participating MS.

² For Interreg, this can refer to a methodology of one of the participating MS.

			Because of the same reasoning, this option is NOT applicable to Interreg programmes with enlargement countries (IPA Cross-Border Cooperation programmes between MS and enlargement countries; Interreg Transnational programmes with enlargement countries). Actions under IPA III should be consistent with the principle of ‘do no harm’ and should comply with Union taxonomy to the extent possible, in particular to ensure the sustainability of investments in the Western Balkans and Turkey.
Other horizontal issues			
Support for climate objectives	Article 6 CPR, Annex I CPR, Recital 5 Interreg	<p>The 30% climate target is for the ERDF as a whole and Interreg programmes are expected to aim for a climate target contribution of 30%.</p> <p>In case the climate related expenditure target is not reached at programme level (i.e. 30% for ERDF), by applying the climate coefficients assigned to the intervention fields in Table 1 of Annex I CPR, it should be justified.</p> <p>This is valid also for Interreg programmes with external borders, which are co-financed also by other external financing instruments, as the 30% climate target is applicable to the total amount of expenditure from the overall Multiannual Financial Framework 2021-27.</p>	<p>In case justification for not reaching the climate related expenditure target is needed:</p> <p>Section 1.2 <i>Joint programme strategy: Summary of main joint challenges, taking into account economic, social and territorial disparities as well as inequalities, joint investment needs and complimentary and synergies with other funding programmes and instruments, lessons-learnt from past experience and macro-regional strategies and sea-basin strategies where the programme area as a whole or partially is covered by one or more strategies</i></p> <p>Alternatively, it can be indicated separately, if not possible in the programme, e.g. due to character limit.</p>
Support for biodiversity objectives	Recital 11 CPR	While there is no specific benchmark or target at individual programme level, the programme is expected to indicate how it intends to address the ambition set in recital 11 CPR:	<p>Section 1.2 <i>Joint programme strategy: Summary of main joint challenges, taking into account economic, social and territorial disparities as well as inequalities, joint investment needs and complimentary and synergies with other funding programmes and instruments,</i></p>

		<p><i>“Reflecting the importance of tackling the loss of biodiversity, the Funds should contribute to mainstream biodiversity action in the Union policies and to the achievement of the overall ambition of providing 7,5 % of annual spending under the multiannual financial framework (MFF) to biodiversity objectives in the year 2024 and 10 % of annual spending under the MFF to biodiversity objectives in 2026 and 2027, while considering the existing overlaps between climate and biodiversity goals.”</i></p> <p>The contribution to biodiversity objectives needs to be calculated on the basis of the coefficients indicated in the tracking methodology (not included in the CPR, the draft tracking methodology is annexed to this document).</p> <p>More specifically, the programme is expected to provide information on the programme’s contribution to biodiversity objectives, i.e. percentage share based on the tracking methodology together with a brief comment. In particular, if there is no contribution to biodiversity or only very limited contribution, it should be briefly explained why.</p> <p>This is valid also for Interreg programmes with external borders, which are co-financed also by other external financing instruments, as the ambition is set for the overall Multiannual Financial Framework 2021-27.</p>	<p><i>lessons-learnt from past experience and macro-regional strategies and sea-basin strategies where the programme area as a whole or partially is covered by one or more strategies</i></p> <p>Alternatively, it can be indicated separately, if not possible in the programme, e.g. due to character limit.</p>
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<p>Strategic Environmental Assessment (SEA)</p>	<p>Directive 2001/42/EC on the assessment of the effects of certain plans and programmes on the environment (SEA Directive)</p>	<p>When an SEA has been carried out, the environmental report in accordance with Directive 2001/42/EC (SEA) should be prepared and published.</p> <p>In order to assess the compliance with the SEA Directive, the Commission will need the following information:</p> <ul style="list-style-type: none"> • The non-technical summary of the information provided in the environmental report, as foreseen by Annex I(j) of the Directive; • Information on the consultations with the public and the environmental authorities concerned (Article 6 of the Directive); • The description of the measures decided concerning monitoring foreseen in Articles 9(1)(c) and 10 (monitoring); • The final statement summarizing how environmental considerations and the opinions expressed were taken into account in the final decision. Remark: If the final statement required under Article 9(1) is not ready, the programme can provide a summary of how the environmental considerations and opinions have been taken into account pending the publication/issuance of the statement. <p>When only a screening procedure has been carried out, concluding that there is no need for an SEA, the related documents should be transmitted to the Commission. Note also that if the screening procedure concludes that no SEA is necessary, the reasons for this should be made public.</p>	<p>SFC, “Other documents” section.</p>
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E-cohesion	Article 69(8) CPR	<ol style="list-style-type: none"> 1. The Programme should confirm that it has set up a system ensuring that all exchanges between beneficiaries and all the programme authorities are carried out by means of electronic data exchange in accordance with Annex XIV of the CPR 2. The Programme should confirm that the electronic data exchange system set between beneficiaries and all the programme authorities is fully functional. 	<p>Section 1.2 <i>Joint programme strategy: Summary of main joint challenges, taking into account economic, social and territorial disparities as well as inequalities, joint investment needs and complimentary and synergies with other funding programmes and instruments, lessons-learnt from past experience and macro-regional strategies and sea-basin strategies where the programme area as a whole or partially is covered by one or more strategies</i></p> <p>Or alternatively, it can be indicated under section 7 (on implementation arrangements), if not possible under section 1.2 of the programme, e.g. due to character limit.</p>
Public Procurement	COM(2017)572 Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - Making Public Procurement work in and for Europe	<p>The programme should include the statement referring to its readiness and willingness to promote the strategic use of public procurement to support the policy objectives.</p> <p>See in the next column.</p>	<p>Section 1.2 <i>Joint programme strategy: Summary of main joint challenges, taking into account economic, social and territorial disparities as well as inequalities, joint investment needs and complimentary and synergies with other funding programmes and instruments, lessons-learnt from past experience and macro-regional strategies and sea-basin strategies where the programme area as a whole or partially is covered by one or more strategies</i></p> <p>Statement:</p> <p><i>“During the implementation of the Programme the Managing Authority will promote the strategic use of public procurement to support Policy Objectives (including professionalization efforts to address capacity gaps). Beneficiaries should be encouraged to use more quality-related and lifecycle cost criteria.</i></p>

			<p><i>When feasible, environmental (e.g. green public procurement criteria) and social considerations as well as innovation incentives should be incorporated into public procurement procedures.”</i></p> <p>Or alternatively, it can be indicated under section 7 on implementation arrangements), if not possible under section 1.2 of the programme, e.g. due to character limit.</p>
Durability	<p>Article 65 CPR</p> <p>The European Court of Auditors special report on “EU support for productive investments in businesses - greater focus on durability needed” (Special report 18/2018)</p>	<p><u>In case of programmes that include business support (in the form of grants)</u> the programme authorities are invited to briefly outline how they assessed during the programming:</p> <ul style="list-style-type: none"> - the risks and factors which may affect the capacity of the businesses to be supported by the programme to deliver results in the long term , and - the measures they intend to take to mitigate potential issues (if necessary). <p>In light of this assessment, programme authorities are also requested to clarify whether they decide to shorten the durability period for SMEs to 3 years, as allowed by the CPR.</p>	<p>2.1.2.</p> <p><i>Related types of action, and their expected contribution to those specific objectives and to macro-regional strategies and sea-basin strategies, where appropriate</i></p>
Other elements to consider in the programme document			
New European Bauhaus	<p>Very high political priority for the EU</p> <p><u>New European Bauhaus : beautiful, sustainable, together.</u></p>	<p>The programme is expected to include concise information about how it is planning to promote and mainstream the New European Bauhaus.</p>	<p>The reference to the New European Bauhaus can be included in many different parts of the programme document, depending on the proposed text, its detail, and approach taken by the MA.</p>