ANNEX 1

Glossary
(Project) activities

Each work package is divided into activities (ideally not more than 4-6 activities per work package). Activities have to lead to the development of one or more project outputs. For each activity the start and the end month as well as the indicative cost must be specified.

Beneficiary

A public or private body responsible for initiating or both initiating and implementing a project. In the context of State aid schemes, a beneficiary is the body which receives the aid.

Certificate of expenditure

The certificate of expenditure is the document issued and signed by an authorised national controller certifying that that the co-financed products and services have been delivered and that expenditure declared by the beneficiaries has been paid and that it complies with applicable law, the operational programme and the conditions for support of the project. The certificate of expenditure is accompanied by a control report and a checklist documenting the control work carried out by the controller.

(Project) deliverables

Each activity should include one or more deliverables (e.g. analysis report, feasibility study etc.) that contribute to the achievement of project outputs. All small steps of a single activity, such as stakeholder meeting documentations, working groups etc., do not need to be listed as separate deliverables, but should be aggregated into one deliverable, e.g. a qualitative report describing the stakeholder involvement.

Equipment for general (office) use

Equipment for general (office) use refers to computers, office furniture, etc. which is used for the daily work of the project staff and which is not already included under the “office and administrative expenditure” budget line.

(Thematic) equipment

Thematic equipment is directly linked to (or forming part of) the project outputs, which will be used by beneficiaries and target groups in line with project objectives. Thematic equipment may either form part of or be independent from the works budget line. In any case, it must accomplish programme requirements for investments (as explained in part B, chapter II.3 of the application manual) in order to be considered as eligible.
Irregularity

It is called “irregularity” any breach of Union law, or of national law relating to its application, resulting from an act or omission by an economic operator involved in the implementation of the European Structural and Investment Funds, which has, or would have, the effect of prejudicing the budget of the Union by charging an unjustified item of expenditure to the budget of the Union.

National controller

Body or individual designated by the Member State participating in the programme and responsible for verifying that the co-financed products and services have been delivered and that expenditure declared by the beneficiaries has been paid and that it complies with applicable law, the operational programme and the conditions for support of the project in relation to beneficiaries on its territory. The National Controller corresponds to the First Level Controller - FLC - of the 2007-2013 programming period.

(Project main) objective

Provides the overall context for what the project aims to achieve. It describes the long-term objective the project seeks to support and relates to the strategic aspects of the project. It has to be in line with a programme specific objective and result.

(Project specific) objective

Describes the immediate objective sought by the project, which can be realistically achieved within the project life time through the development of the project outputs. It should be verifiable at the conclusion of a project whether the specific objective was achieved or not. Each project specific objective has to clearly contribute to the project main objective.

(Project) output

Is the outcome obtained following the implementation of project activities paid with project funds (i.e. strategy/action plan, tool, pilot action, training etc.). Each output should be captured by a programme output indicator and should directly contribute to the achievement of the project result. Each thematic work package must foresee at least one output. See also further explanations on output types below.

Pilot action

A pilot action is to be understood as a practical implementation of novel schemes (e.g. services, tools, methods or approaches). An experimental nature is central to a pilot action (or pilot investments, if relevant) which aims at testing, evaluating and/or demonstrating the feasibility and effectiveness of a scheme. Therefore it covers either the testing of innovative solutions or demonstrating the application of existing solutions to a certain territory/sector. The results and practices of pilot actions should be exploited on and transferred to other institutions and territories. A pilot action is limited in its scope (area, duration, scale etc.) and must be unprecedented in a comparable environment.
(Project) result

Describes the advantage of carrying out the project and characterising the change compared to the initial situation. Results are derived from the outputs achieved by the project. They have to be coherent with project objectives and contribute to the programme results.

Sound financial management

The principle of sound financial management, as defined in chapter 7 of the Financial Regulation [Regulation (EU, Euratom) No 966/2012], builds on the following three principles:

- The principle of economy requires that the resources used by the beneficiary in the pursuit of its activities shall be made available in due time, in appropriate quantity and quality and at the best price;

- The principle of efficiency concerns the best relationship between resources employed and results achieved;

- The principle of effectiveness concerns the attainment of the specific objectives set and the achievement of the intended results.

Strategy/action plan

A strategy should be jointly defined on the basis of problems which are relevant for the participating regions. It should provide a common vision and set objectives and priorities in a mid- to long-term perspective. The formulation of a transnational and/or regional strategy should be carried out with involvement of relevant stakeholders (targeting the policy level) and aim at its subsequent implementation. An action plan should break down the strategy goals and objectives into specific tasks. It should include the sequence of steps to be taken, or activities that must be performed, for a strategy to succeed. Therefore it should include a time line, the financial resources and a definition of the responsible actors.

Sustainable development

Sustainable development means using natural resources in a way that avoids irreversible damage to ecosystem structure and function, the loss of irreplaceable features or a reduction in ecosystem resilience. Environmental interests must be considered alongside social and economic interests, so as to prevent the irreplaceable loss of natural features, function or processes and to ensure a long-term and dependable flow of benefits from the exploitation of renewable resources. Delivering such sustainable development will involve significant measures to recover ecosystem structure and function, where the flow of benefits is already reduced or impaired, or where ecosystem resilience is at risk (IUCN, 2011: Definitions).

Target groups

The target groups concern those individuals and/or organisations directly positively affected by the activities and results of operations. Not necessarily receiving a financial grant and even not directly involved in the operation, the target groups may exploit project outcomes for their own benefits.
Tool

A tool is to be understood as a means for accomplishing a specific task or purpose. Tools should be jointly developed at transnational level and innovative; they can be physical or technical objects, but also methods, concepts or services. They comprise amongst others of analytical tools, management tools, technical tools, software tools, monitoring tools, decision support tools etc. To be effective, a tool must be tailored to user needs and the respective framework conditions and has to be comprehensive and durable.

Training

Training is to be understood as providing persons with the understanding, knowledge, skills, competences and access to information required in particular occupations. Training may encompass any kind of education (general, specialised or vocational, formal or non-formal, etc.). Training measures should be jointly developed at transnational level and tailored according to the needs of the specific territories, target groups and stakeholders addressed by the operation.

Transnational

Transnational is understood as the integration of the following principles:
- to ensure joint project development, management, financing and implementation;
- to address topics of shared interest and common benefit;
- to develop transferable results which can be applied by various actors and territories.

Works

The outcome of building or civil engineering works taken as a whole which is sufficient in itself to fulfil an economic or technical function (definition as in Article 2(1) of the Directive 2014/24/EU of the European Parliament and of the Council of 26.02.2014).