

## HIT Glossary 2021 - 2027 (+ some related terminology)

The HIT glossary was deemed final in the 11th Core Group. This is a cleanup of the working document into a publishable glossary.

term_en	description_en - Definitions from 2021-2027	HIT term?
(quality) assessment criteria	(Quality) assesment criteria is a group of related assessment questions that form the basis for judging or deciding whether or not to fund a project. These criteria are used once the project is declared compliant during the admissibility and eligibility check.	yes
accounting document of equivalent probative value	An accounting document of equivalent probative value is any document submitted by an implementing body to prove that the book entry gives a true and fair view of the transactions actually made, in accordance with standard accounting practice.	yes
achievement	An achievement is a positive effect (alternatively: the benefit or the advantage) deriving from the project results, outputs and deliverables, captured by the end of the project or thereafter.	yes
activity	An activity is a specific task performed for which resources are used. It's a work package component which may or may not result in a specific deliverable but should contribute to the delivery of project output(s).	yes
Admissibility and eligibility checklist	An admissibility and eligibility checklist is the checklist used in the first step of the project selection process after the call for proposals closes. The purpose is to verify the basic programme and call for proposals requirements. Failure to comply with some of these criteria can lead to (1) outright rejection of the application, or (2) a request for further information or clarification.	yes
amount declared	The amount declared is the amount of expenditure incurred and paid (or calculated, based on simplified cost options) by a project partner in relation to preparation, and/or implementation of the project. The amount may include depreciation, where applicable, and is subject to verification by the controller and the relevant programme bodies.	yes
amount previously reported	The amount previously reported is the accumulated expenditure reported in the previous Progress Reports.	yes
amount verified	The amount verified is the amount of expenditure checked. Verification is performed by controllers and relevant programme bodies.	yes
applicant	An applicant is an organisation which is applying for funding.	yes
Application/ Application form	An application form is a binding document which describes the project (objectives, results, outputs, partnership) and gives detailed information on the work plan and financial figures. After submission, the application form is assessed by the programme bodies, in order to select the projects to be funded by the programme. Once the project is approved, the application form becomes the reference document for the whole implementation of the project until its closure. The content of it may change to a certain extent during the implementation, but only according to the programme's project modifications rules and procedures.	yes
assessment questions	Assessment questions are specific questions used for assessing if the project is suitable for funding under the respective programme.	yes
associated project partner	An associated project partner is a project partner participating in the project without financially contributing to it.	yes
audit trail	An adequate audit trail ensures that the accounting records maintained and the supporting documents held at the level of the managing authority, intermediate bodies and partners are adequate for tracing expenditures.	yes
automatic public contribution	Automatic Public Contribution is public funding automatically allocated to a project partner from national/regional sources. Some Member States/regions provide public support to organisations in their territories in order to facilitate their participation in Interreg Programmes. The decision to grant public national/regional funding is normally linked to the project selection process, and is taken by the respective Member State/regional authority before or after project approval. Automatic public contribution comes from sources external to the partner organisation; i.e., it is different from resources provided by a public organisation that is itself involved as a project partner.	yes
body governed by public law	A body governed by public law is any legal body governed by public or private law: – established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character, and – having legal personality, and – either financed, for the most part, by the State, regional or local authorities, or other bodies governed by public law, or subject to management supervision by those bodies, or having an administrative, managerial or supervisory board, more than half of whose members are appointed by the State, regional or local authorities or by other bodies governed by public law.	yes
calculation method - equitable	When calculation methods are used in order to establish simplified cost options, there are 4 main conditions that must be respected: the calculations must be done in advance (i.e., simplified cost options must be defined ex-ante), and they must be fair, equitable and verifiable. Equitable means that the determination of flat rates, unit costs or lump sums ensures an equal treatment of partners and does not favour some partners or projects over others. (See also Calculation method - fair and Calculation method - verifiable).	yes
calculation method - fair	When calculation methods are used in order to establish simplified cost options, there are 4 main conditions that must be respected: the calculations must be done in advance (i.e., simplified cost options must be defined ex-ante), and they must be fair, equitable and verifiable. Fair means that the determination of flat rates, unit costs or lump sums is reasonable; i.e., based on reality, not excessive or extreme. (See also Calculation method - equitable and Calculation method - verifiable)	yes
calculation method - verifiable	When calculation methods are used in order to establish simplified cost options, there are 4 main conditions that must be respected: the calculations must be done in advance (i.e., simplified cost options must be defined ex-ante), and they must be fair, equitable and verifiable. Verifiable means that the determination of flat rates, unit costs or lump sums is based on documentary evidence, which can be verified. (See also Calculation method - equitable and Calculation method - fair)	yes

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contribution	A contribution is a counterpart to programme co-financing secured by the partners (paid by the partners from their own resources, or paid to the partners from external sources). Depending on the source of contribution (partner's own resources, external sources) and their legal status, the contribution can be public and/or private.	yes
control	Control means any measure taken to provide reasonable assurance regarding the effectiveness, efficiency and economy of operations, the reliability of reporting, the safeguarding of assets and information, the prevention, detection and correction of fraud and irregularities and their follow-up. Control also includes the adequate management of risks related to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes, as well as the nature of the payments concerned. Controls may involve various checks.	yes
control certificate	A control certificate certifies that a controller fulfilled the requirements of its Member State.	yes
control checklist	A control checklist is a detailed checklist used by controllers to structure and document their control work for a given Partner Progress Report.	yes
control report	A control report summarises controls, findings and remarks undertaken for a given Partner Progress Report. by a controller. It also summarises results of the control.	yes
controller	A controller is a person hired or in charge of verifying the expenditure reported in a given periodic report.	yes
controller reviewer	A controller reviewer is a second controller who verifies checks undertaken by the primary controller (4-eyes principle). Often done on a sample basis. The controller reviewer can be a peer or a superior.	yes
cooperation criteria	Cooperation criteria are the four joint criteria used to measure to what extent projects cooperate. Project partners must cooperate in the development, implementation, staffing and financing of Interreg projects.	yes
cost category	A cost category is a set of cost centres that facilitates reporting on expenditure. Each cost item can be allocated to one cost category only, according to the nature of the cost.	yes
costs incurred	Costs incurred are costs accumulated in relation to the preparation and/or implementation of the project that are recorded as liabilities on the balance sheet of the partner organisation until they are discharged or paid. Incurred costs may include both direct and indirect costs.	yes
Cross border legal body	Cross border legal body is a legal body set up by members of at least two participating countries under the laws of one of the participating countries in an Interreg programme. (An association from a one participating country having as a member an association from the second participating country can be an example of a cross border legal body). A cross border legal body can be a SPF beneficiary (see SPF beneficiary).	yes
de minimis aid	De Minimis Aid is a small amount (see: de minimis ceiling) of public funding, given to a single beneficiary which is unlikely to distort the competition.	yes
de minimis ceiling	De minimis ceiling is the maximum amount of public funding, given to a single beneficiary per Member state (currently up to € 300,000 over a rolling 3-year fiscal period) that has a negligible impact on trade and competition.	yes
decommitment	De-commitment is a mechanism that aims to improve both the speed of programme development and the monitoring of flows of programme funding. The yearly allocations of a programme budget are defined in the Interreg Programme. These funds have to be spent within three years (by the end of n+3). If they have not been spent they are returned to the European Commission and 'de-committed' from the programme.	yes
deliverable	A deliverable is a side-product or service of the project that contributes to the development of project output(s).	yes
description of management and control system	The description of management and control system contains details of all the systems and functions needed for adequate management of a programme.	yes
direct costs	Direct costs are costs that can be attributed directly to the project. They are directly related to an individual activity of the partner organisation, where the link with this individual activity can be demonstrated (for instance, through direct time registration).	yes
durability	Durability refers to the fact that project achievements will be available/accessible/useful to relevant groups (after the project's lifetime), in order to have a lasting effect on the territory and the population.	yes
eligibility criteria	Eligibility criteria is the criteria used to assess the eligibility of the project and the partner organisations. Whether the project is eligible or not eligible depends on rules set at EU and programme level.	yes
eligibility period	The eligibility period is the timeframe during which project expenditure must be incurred and paid (unless simplified cost options are used) in order to qualify for reimbursement from the programme funds.	yes
eligible amount	The eligible amount is the amount of eligible expenditure deemed included in the certificate of the controller or deemed ready for payment by the Body performing Accounting function (BAF).	yes
eligible programme area	The programme eligible area is the territory defined in the Interreg Programme where project activities co-financed by an Interreg programme should be implemented.	yes
equipment	Equipment is a cost category that covers any tool, device, instrument, software, etc. purchased, rented or leased by a partner and necessary to achieve objectives of the project. This includes equipment already in possession of the partner organisation and used to carry out project activities (only pro-rata cost related to the project is eligible).	yes

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equivalent probative value	Equivalent probative value is a term that, when applied to documents, means that the document offers authentic and reliable evidence, although it may be a replacement for another document that usually is accepted as evidence. The replacement document is considered to offer the same proof/supporting evidence as the original would have done. Accounting documents of equivalent probative value must be provided by project partners in the case of expenditure for which there is no invoice available. For standard scales of unit costs, lump sums, flat rates, and for contributions in-kind, no proof of expenditure must be provided.	yes
ERDF equivalent	ERDF equivalent refers to national funds of Andorra, Greenland, Faroe Islands, Iceland, Lichtenstein, Monaco, Norway, San Marino, Switzerland, United Kingdom, that is available to partners from Andorra, Greenland, Faroe Islands, etc. respectively. Depending on the geographical coverage of the programme, different ERDF equivalents may apply. There can be more than one ERDF equivalent in a Interreg programme.	yes
expenditure	Expenditure is a cost item incurred for project implementation.	yes
external expertise and services	External Expertise and Services is a cost category that covers expenditures of contracting experts, not staff of beneficiaries, and external services - for example, hiring a venue for an event.	yes
Final recipient	Final recipient is an entity implementing a small project (see small project).	yes
final report	The final report is the last report to be submitted to the joint secretariat, either after or with the last progress report. In HIT it does not include any financial reporting.	yes
finance report	The Finance Report is part of the Progress Report. It is a periodical report on the financial progress of the project in relation to the activities carried out and accomplished achievements (deliverables, outputs). It includes information on the expenditure borne by the project partners.	yes
financial corrections	Financial corrections are withdrawals of funding that take place when payments to EU-backed projects have been made in error due to irregularities.	yes
flat rate	Flat Rate is one of the simplified cost options, and these rates are calculated by applying a percentage fixed ex-ante to one or several other categories of eligible costs. Flat rates involve approximations of costs and are defined based on fair, equitable and verifiable calculation methods, or they are established by the Fund specific regulations.	yes
GBER (The General Block Exemption Regulation)	GBER (The General Block Exemption Regulation) declares certain categories of aid compatible with the internal market and therefore exempt from the European Commission's formal notification process (in other words, it provides State Aid cover allowing Member States to provide aid.). Member States, an aid givers, providing aid under the GBER, must only register the award of aid, or the scheme under which it operates and further report on it.	yes
index number	An index number is the number put on documents to allow for future easy reference; e.g., index numbers are often used by controllers to refer to documents checked.	yes
indirect costs	Indirect costs are costs that cannot be assigned in full to the project, as they link to various activities of the partner organisation. As such costs cannot be connected directly to an individual activity, it is difficult to determine precisely the amount attributable to this activity (for instance, telephone, water, electricity expenses, etc.). These costs normally fall under the cost category of Office and Administration.	yes
ineligible expenditure	Ineligible expenditure is project expenditure found ineligible for being claimed from a programme.	yes
infrastructure and works	Infrastructure and works is a cost category that covers costs related to investments in infrastructure that do not fall into the scope of other budget lines. This includes costs for site preparation, delivery, handling, installation, renovation, and purchase of land, when applicable.	yes
inspection of documents and records	Inspection of documents and records is the reading and understanding of any relevant document, electronic record or print out of an electronic record. It is a standard procedure of controllers and the joint secretariat.	yes
Interreg programme	The Interreg Programme is a document setting out programme objectives, priorities, indicators, financing plan.	yes
interview	An interview is a documented discussion, for example between a project partner and controller. Interviews can be rather short and relate to a specific open question, or quite extensive; e.g., in order to obtain a good understanding of accounting processes, procurement, transfer of funds to partners, etc.	yes
investment	The term investment refers to an output of a project activity or activities that remains in use by the project's target group after the completion of the project. In line with Chapter V of ERDF Regulation (EU) 2021/1059, productive investments, investments in infrastructure and fixed investments in equipment (CAPEX - Capital Expenditure) are among the types of activities to be supported. In all cases, expenditure related to investments can be allocated under different cost categories: the type of cost defines the relevant cost category.	yes
irrecoverable VAT (Value Added Tax)	A tax is irrecoverable if you have to remit the full amount you've collected regardless of what you may have paid (in the same tax).	yes
irregularity	An irregularity is an amount of expenditure found ineligible after it was reimbursed to a programme by EC. Consequently, it must be paid back to the Commission.	yes
lead partner (LP)	A lead partner is the project partner who takes the overall responsibility for the development and the implementation of a project. Each Lead Partner is expected to conclude the Partnership Agreement (with its project partners) and the Subsidy Contract (with the Managing Authority), ensure sound project management and project implementation, and transfer the due ERDF contributions to the other project partners. (HIT)	yes

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list of expenditure	The List of Expenditure is part of the Partner Progress Report. It lists expenditure borne by a project partner in relation to activities carried out during the period covered by the Progress Report. It includes information on the amounts on the invoice description that are declared by the project partner, amounts verified by the controller, amounts approved by relevant programme bodies, etc.	yes
lump sum	Lump Sum is one of the simplified cost options. It is a total allocation of the grant (calculated ex-ante), paid to the project upon completion of pre-defined terms of agreement on activities and/or outputs. Lump sums involve approximations of costs established based on fair, equitable and verifiable calculation methods.	yes
office and administration	Office and Administration is a cost category that covers expenditure related to all costs relating to the maintenance of the office, stationery, postage, etc. necessary to implement project activities.	yes
on-the-spot check/visit	On-the-spot checks/visits refer to checks undertaken on the premises of a project partner or any other project-related site, for example in order to verify existence and reality of purchased goods and equipment. Often understood as referring to checks undertaken by the controller, the Managing Authority, JS or AA.	yes
pilot activity	Pilot activity is a practical measure implemented in the context of a territorial cooperation project that aims to test or pilot strategies and tools in the partner regions.	yes
plausibility check	A plausibility check is a standard verification by controllers to verify that a project-related expenditure is credible and probable. Plausibility checks are based on the professional judgement of the controller.	yes
pre-financing payments	Pre-financing payments are made once the Commission has approved an Interreg Programme. For the period 2021-2027, an annual pre-financing of between 1 % and 3 % of the entire funding amount is paid.	yes
preparation costs	Preparation Costs are costs borne by project partners when carrying out activities directly linked to preparation of the project (e.g., development of the project idea, meetings with project partners/programme bodies (Contact Points, JS), preparation of the application, etc.).	yes
private contribution	Private contribution refers to the amount of funds secured by the project partners from sources with a private legal status. The programme funds meet only a proportion of the project expenditure. The remainder has to be covered from other sources, which can be the partner's own resources or it can come from external sources, but not from another EU fund.	yes
procurement procedure	Procurement procedure is a structured procedure designed to consult the market for the purchase of the goods and services. A procurement procedure leads to the conclusion of a public contract. The purpose of a procurement procedure is threefold: (1) to guarantee the widest possible participation of economic operators, (2) to ensure the transparency of operations, and (3) to obtain the desired quality of services, supplies and works at the best possible price.	yes
professional judgement	Professional judgement is the application of relevant training, knowledge and experience in making informed decisions; e.g., about the checks necessary for the control work.	yes
programme co-financing	Programme co-financing is the programme financial support provided to the project. Depending on the programme, this entails support from EU funds (ERDF, IPA III, NDICI, OCT) and ERDF equivalent (e.g., Norwegian fund).	yes
programme language	Programme language is the language used in all communication between the applicants/beneficiaries and the programme bodies. In some cases it could be more than one language.	yes
Programme manual	The programme manual is a document containing all programme-specific rules applicable to projects co-financed by the given programme	yes
programme output indicator	A programme output indicator is an indicator that describes the physical product of spending resources through policy interventions.	yes
programme result indicator	Result indicator means a measurement by which the effects of the project supported, with particular reference to the target groups, are captured by the end of the project or shortly thereafter.	yes
progress report	The Progress Report is a document prepared by project partnership and submitted to programme body(ies) - usually the Joint Secretariat. It conveys information on the progress made (activities, outputs, results, objectives) and resources spent. It should also outline expected problems/delays in project implementation and their mitigation measures.	yes
project	A project is a sequence of tasks needed to achieve fixed objectives with limited resources (budget and staff) and within a defined timeframe, embedded in a pre-defined intervention logic.	yes
project evaluation	Project evaluation is the process of determining the merit or worth or value of something; or the product of that process. Evaluation of the project can happen during and/or after its implementation and aims at obtaining an impartial judgement on project's achievements (scope and quality of outputs and results) and impact.	yes
project modification	Project modification is a change in the agreed-upon project scope as defined by the approved application form.	yes
Project of limited financial volume	Project of limited financial volume an overarching term describing both, i.e. small scale projects implemented directly by the MA (see small scale project) or small projects implemented through a small project fund.	yes
project output	The project output is the outcome of the activities funded, telling us what has actually been produced for the money given to the project. It should be captured by a programme output indicator, and directly contribute to the achievement of the result indicator(s).	yes
project overall objective	The project overall objective provides the general context for what the project is trying to achieve, and aligns with the programme priority specific objective. It relates to the strategic aspects of the project.	yes

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project partner	A project partner is a partner organisation involved in the project implementation that receives programme co-financing for the expenditure related to their activities in the project.	yes
project partner role	The project partner role defines the nature of the project partner's function in the project, and depends on partner's responsibilities (e.g. lead partner, project partner) or location (inside EU, IPA partner).	yes
project partner type	Project partner type refers to the classification of project partners according to their main purpose, not taking into account their legal status (which could be either public or private). Classification of partner types can be found in HIT Application form, Annex 1.	yes
project partnership agreement	The Project Partnership Agreement is the contract signed between the lead partner and all project partners. It contains all duties and responsibilities of each project partner before, during and after the project implementation.	yes
project result	The project result is the immediate advantage of carrying out the project, telling us about the benefit of using the project main outputs. It should describe the change the project is aiming for and contribute to the programme result indicator.	yes
project specific objective	The project specific objective is a statement describing what the project is trying to achieve. Each project can have several specific objectives which should logically contribute to the project overall objective. In operational terms, each project specific objective should be translated into a dedicated Work Package.	yes
proof of payment	Proof of Payment refers to a document that shows the actual defrayal of expenditure; e.g., bank account statement, bank transfer confirmation, cash receipt, etc.	yes
pro-rata allocation of costs	Pro-rata allocation of costs means proportionate allocation of costs, shares, etc. to a project or project partner on the basis of a fair, equitable and verifiable calculation method.	yes
public contribution	Public contribution refers to the amount secured by the partners from sources having a public legal status. The programme funds meet only a proportion of the project expenditure. The remainder has to be covered from other sources, which can be the partner's own resources or it can come from external sources, but not from another EU fund.	yes
real costs	Real costs is expenditure actually incurred and paid (taking into account any rebate, discount or financial support) and supported by invoices or other documents of equivalent probative value.	yes
re-calculation	Re-calculation is the re-performance of a calculation which was executed by the beneficiary in order to calculate eligible expenditure for a specific cost item (e.g., office and administration flat-rate, depreciations, etc).	yes
recoverable VAT (Value Added Tax)	Recoverable VAT refers to VAT you can deduct from the VAT you have already collected.	yes
reporting period	A reporting period is a designated period of time in the project lifetime. Progress made and expenditure incurred and paid (unless simplified cost options apply) during a reporting period are presented in a progress report, and are subject to programme co-financing.	yes
revenue	Revenue is the income generated from sale of goods or services, associated with the project activities, before any costs or expenses are deducted.	yes
risk	Risk is a potential source of error, usually understood in control as a potential error source in the finance report of the project partner, or any and all elements that can create uncertainty about project delivery.	yes
risk assessment	Risk assessment aims to obtain better understanding of the project, its environment and/or the project partner, in order to identify and assess the risks of material misstatement due to fraud or error. Sampling methodologies often include risk assessments as a basis for planning the sampling methodology.	yes
sampling	Sampling refers to verification of less than 100% of items in a given cost category based on a methodology defined in advance and; professional judgement of a controller.	yes
simplified cost options (SCO)	Simplified Cost Options (SCO), contrary to real costs, modify the concept of expenditure paid by project partners. They involve approximations of costs, and are calculated according to a pre-defined method (e.g., established by the programme on the basis of a fair, equitable and verifiable calculation, or defined by the Fund specific regulations) based on outputs, results, or some other costs. The application of simplified cost options is a departure from the approach of tracing every euro of co-financed expenditure to individual supporting documents. (See also Flat rate, Lump sum, Standard scale of unit costs).	yes
Small and Medium Sized Enterprise (SME)	Small and medium-sized enterprises (SMEs) are defined in the EU recommendation 2003/361. The category of micro, small and medium-sized enterprises (SMEs) is made up of enterprises with fewer than 250 employees and an annual turnover of no more than EUR 50 million, and/or an annual balance sheet totalling no more than EUR 43 million. Within the SME category, a small enterprise is defined as an enterprise with less than 50 employees and an annual turnover and/or annual balance sheet totalling no more than EUR 10 million. Within the SME category, a microenterprise is defined as an enterprise with fewer than 10 employees and an annual turnover and/or annual balance sheet total of no more than EUR 2 million.	yes
Small project	Small project is a set of activities of limited scope, timeframe and budget, i.a. fostering contacts between local communities, implemented by (a) final recipient(s) (see final recipient), through a small project fund (see small project fund).	yes
Small project fund	Small project fund is an operation in the meaning of CPR, being managed by an SPF beneficiary (see SPF beneficiary), with a purpose and objectives predefined by the programme; the purpose is achieved by the selection and implementation of small projects (see small project).	yes

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Small scale project	Small scale project is a specific type of partnership project directly managed by the MA/JS (see project); key features to be defined by the programme. Compared to standard projects in the programme small-scale projects should have a specific purpose and /or address specific types of applicants, such projects should be limited in scope, budget and timeframe, i.a. fostering contacts between local communities.	yes
source of verification	The source of verification is the evidence that establishes or confirms the accuracy or truth of information provided.	yes
SPF beneficiary	SPF beneficiary is an entity, being a cross border legal body (see cross border legal body), an EGTC or a body having a legal personality, managing as a sole beneficiary a small project fund. For the management of a small project fund, a beneficiary can declare related expenditure.	yes
staff costs	Staff Costs is the cost category that covers expenditure related to all costs of hiring staff in the beneficiary's institution.	yes
standard scale of unit costs	Standard Scale of Unit Costs is one of the simplified cost options. A standard scale of unit costs comprises of pre-established standard prices that apply to pre-defined quantities related to an activity. The eligible expenditure is calculated by multiplying the standard cost by the units achieved (quantified activities, input, etc.). In general, standard scales of unit costs are process-based, aiming at covering through the best approximation the real costs of delivering a project. They can also be outcome-based or defined on both process and outcome. Standard scales of unit costs are established based on fair, equitable and verifiable calculation methods.	yes
State Aid	State Aid means using public resources, to favour certain undertakings (see: undertaking) or the production of certain goods. The State aid rules only apply where the beneficiary of a measure is an undertaking engaged in an economic activity, regardless of their legal status and the way in which they are financed. An undertaking that benefits from aid enjoys an advantage over its competitors. Control of State Aid thus reflects the need to maintain free and fair competition within the European Union. Any aid which is granted selectively by Member States or through state resources and which may affect trade between Member States or distort competition is therefore prohibited (Article 107 of the Treaty on the Functioning of the European Union - TFEU). State Aid may nonetheless be permitted if justified by objectives of general economic interest, if it falls within the General Block Exemption (see: GBER), if it falls within de minimis, or if it has been notified to and approved by DG Competition. In Interreg context, ERDF is considered as State resources because national authorities have discretion as to the use of these resources (in particular, the selection of beneficiaries).	yes
sustainable development	Sustainable development is understood as an increase in economic activity which respects the environment and uses natural resources harmoniously so that future generations' capacity to meet their own needs is not compromised.	yes
systemic irregularity/error	A systematic irregularity/error is any irregularity, which may be of a recurring nature and has a high probability of occurrence in similar types of operations, which results from a serious deficiency in the effective functioning of a management and control system, including a failure to establish appropriate procedures in accordance with regulations and the fund-specific rules.	yes
target group	A target group is a group of stakeholders that are targeted by the project and who will benefit from the project results. They should preferably be actively involved in the project implementation and the development of its outputs.	yes
total budget	The total budget of a project is the budget established based on the costs planned by all project partners in the Application Form.	yes
total eligible budget	Total eligible budget indicates the total budget of a project subject to programme co-financing as stated in the Application Form.	yes
total eligible expenditure	Total eligible expenditure refers to all expenditure that is compliant with EU, programme and national rules, and thus is eligible for co-financing from the programme.	yes
total expenditure	Total expenditure is all expenditure incurred and paid (or calculated based on simplified cost options) by project partners in relation to implementation of the project activities.	yes
transferability	Transferability refers to the degree to which the project outputs can be generalized or transferred to other contexts or settings. The project partners can enhance transferability by doing a thorough job of describing the outputs and the assumptions that were central to its development. The organisation wishing to transfer the outputs to a different context is then responsible for making the judgment of how sensible the transfer is.	yes
travel and accomodation costs	Travel and Accommodation is a cost category that covers travel costs, accommodation costs, costs of meals, visa costs, and/or daily allowances. It applies only to staff of the partner organisation and relates to delivery of the project.	yes
Undertaking (state aid context)	Undertaking (State aid context) is an entity engaged in an economic activity, regardless of its legal status (it can be a public body, charity, NGO, an association or a university, as well as a private firm) and regardless of whether it aims to make a profit or not.	yes
union part of the programme area	The Union part of the programme area is the part of the geographical area covered by the programme that are EU territories. In some programmes, the programme area may also cover territories outside EU (e.g., Norway, Switzerland, etc.), thus be outside the Union part of the programme area.	yes
value for money	The term value for money refers to judgement on whether sufficient impact is being achieved for the money spent.	yes
Value-Added Tax (VAT)	Value-Added Tax (VAT) is consumption tax that is placed on a product whenever value is added at a stage of production and at final sale.	yes
verification	Verification means measures undertaken by the controller and the relevant programme bodies to ensure that co-financed products and services have been delivered and that expenditure declared has been paid, complies with applicable law, the Interreg Programme and the conditions for support of the project.	yes
withdrawal, withdrawn amounts	Withdrawal is the process of taking back the irregular expenditure from the programme immediately when it has been detected, by deducting it from the next interim payment application, thereby releasing EU funding from commitment to other project.	yes

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work package	A work package is a group of related project activities required to achieve project specific objective(s) and deliver project output(s).	yes