

➤ **“Irregularity”** according to Article 2, paragraph 31 of Regulation (EU) No 1060/2021 of the European parliament and of the Council of 24 June 2021, means any breach of applicable law, resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the budget of the Union by charging unjustified expenditure to that budget of the Union.

➤ **“Suspected fraud”** is an irregularity giving rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of intentional behaviour, in particular fraud, as referred to in point (a) of Article 1(1) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests and represent any intentional act or omission relating to:

- *the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds from the general budget of the European Communities or budgets managed by, or on behalf of, the European Communities;*
 - *non-disclosure of information in violation of a specific obligation, with the same effect;*
 - *the misapplication of such funds for purposes other than those for which they were originally granted*
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