

DECISION OF THE COLLEGE OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE OF 7 FEBRUARY 2024

ON THE ADOPTION OF THE PRELIMINARY DRAFT SINGLE PROGRAMMING DOCUMENT OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE FOR THE PERIOD 2025-2027

The College of the European Public Prosecutor's Office ('EPPO'),

Having regard to the Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')¹, and in particular Articles 11, 19 and 114 thereof,

Having regard to Decision 002/2021 of the College of the European Public Prosecutor's Office of 13 January 2021 on the Financial Rules applicable to the European Public Prosecutor's Office, as amended and supplemented by the Decision 023/2023 of the College of the EPPO of 19 April 2023, and in particular Article 32 thereof,

Upon proposal by the European Chief Prosecutor, as prepared by the Administrative Director of the EPPO,

Has adopted the following decision:

¹ OJ L 283, 31.10.2017, p. 1–71.

Article 1

Adoption of the Preliminary Draft Single Programming Document

The preliminary draft Single Programming Document of the European Public Prosecutor's Office for the period 2025-2027, as presented in the Annex, which forms integral part of this decision, is hereby adopted.

Article 2

Entry into force

This decision shall enter into force on the day following that of its adoption.

Done at Luxembourg on 7 February 2024.

On behalf of the College,

Laura Codruța KÖVESI
European Chief Prosecutor

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Laura

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PRELIMINARY DRAFT
EPPO SINGLE PROGRAMMING DOCUMENT
2025-2027

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List of acronyms

AAR: Annual Activity Report

AWP: Annual Work Programme

CA: Contract Agent

CAFS: Commission Anti-Fraud Strategy

CARIN: Camden Asset Recovery Inter-Agency Network

CMS: Content Management System

CSO: Case Support Officer

ECA: European Court of Auditors

ECR: EPPO Crime Report

EIB: European Investment Bank

EPAC/EACN: European Partners against Corruption and the European contact-point network against corruption

EPPO: European Public Prosecutor's Office

EU: European Union

GlobE: Global Operational Network of Anti-Corruption Law Enforcement Authorities

HR: Human Resources

IAS: Internal Audit Service

IAC: Internal Audit Capability

IBOAs: Institutions, bodies, offices and agencies of the EU

ICF: Internal Control Framework

ICT: Information and Communications Technology

KPI: Key Performance Indicator

LEA: Law Enforcement Authorities

NEDPA: National European Delegated Prosecutor's Assistant

OCG: Organised Crime Group

ODIN: Operational Digital Infrastructure Network

OECD: Organisation for Economic Co-operation and Development

PC-OC: European Conventions on International Cooperation in Criminal Matters

PIF: Protection of Financial Interests

PMO: Paymaster's Office

PSC: Personal Security Clearance

RRF: Recovery and Resilience Facility

SFTP: Secure File Transfer Protocol

SNE: Seconded National Expert

TA: Temporary Agent

TFTC: OECD Taskforce on Tax Crimes

UNCAC: United Nations Convention against Corruption

UNODC: United Nations Office on Drugs and Crime

UNTOC: United Nations Convention against Transnational Organised Crime

WA: Working Arrangement

WP: Work Programme

Section I: General context

I.1. The independent public prosecution office of the EU

The European Public Prosecutor's Office is the independent public prosecution office of the European Union. It was set up by Council Regulation 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office (EPPO)¹. It became operational on 1 June 2021. It operates as a single office, with headquarters located in Luxembourg and decentralized offices embedded in the judiciary of each participating Member State.

The EPPO investigates, prosecutes and brings to judgment, the perpetrators of, and accomplices in, offences against the Union's financial interests, as determined by the EPPO regulation. It exercises the functions of prosecutor in the competent courts of the Member States in relation to such offences.

The EPPO investigations and prosecutions are led by the European Delegated Prosecutors (EDPs) at national level under the supervision of the European Prosecutors (EPs) and the Permanent Chambers (PCs) at central level. The College of the EPPO, composed by the EPs and the European Chief Prosecutor (ECP), defines the EPPO's prosecutorial policy, ensures its consistent implementation, and provides strategic direction, makes corresponding decisions and issues guidelines. The ECP, as the Head of the EPPO, organises its work and directs its activities.

Since the start of its operations, the EPPO has registered 10588 crime reports; 1933 investigations were open as of 31 December 2023.

It is now beyond doubt that the EPPO has increased the level of protection of the financial interests of the European Union (EU). Its very existence has prompted improvements in all the participating Member States, even in those with historically close to no investigations and prosecutions involving EU fraud. The EPPO anticipates that the institutions, bodies, offices and agencies of the EU will follow suit in 2025-2027, especially in view of the implementation timeline for projects financed under the Resilience and Recovery Facility as well as increasing awareness among responsible services of EPPO's competence when it comes to projects financed from the EU budget in third countries.

The foundation of EPPO's efficiency is in the combination of critical resources available for EPPO at decentralised as well as central level. It is primarily the combination of the right number of highly skilled EDPs with dedicated and specialized investigators as well as a strong

¹ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO').

investigative and analytical capacity at central level. Close cooperation in particular with Europol, but also with OLAF and Eurojust, further contributes to EPPO's unprecedented potential in combatting complex, cross border financial crimes affecting the financial interests of the EU and the underlying serious organised crime phenomenon.

I.2. A mandate for independent investigation and prosecution

The EPPO is competent for criminal offences affecting the financial interests of the EU as defined in the PIF-Directive, as implemented by national law. These crimes include, on the one hand, procurement fraud, (non-)procurement fraud, non VAT revenue fraud as well as VAT fraud involving at least 2 participating Member States involving damages above 10 million Euro and, on the other hand, money laundering, participation in an organised crime group (OCG) and corruption if they affect the financial interests of the EU.

The EPPO's work starts with the initiation of investigations based on information reported by competent national authorities, institutions, bodies, offices and agencies of the EU, or private parties. The EPPO can also start investigations *ex officio*, or by the evocation of cases that have already been initiated at national level.

Given the growing awareness of EPPO's existence and a more accurate understanding of its competence and added-value, the number of cases is rising. Due to the relevant authorities' growing experience of cooperation with EPPO, the quality of reports is improving too. This is a positive development, as timely and accurate detection and reporting of potential EU fraud is the very basic prerequisite for improving the level of protection of the financial interests of the EU. EPPO's resources should match an improved level of detection and reporting of potential EU fraud, for its work to be efficient and the protection it provides effective.

In the course of their investigations, the EDPs have the same powers as national prosecutors and exercise the functions of prosecutor in the competent courts of their respective participating Member States, until the case has been finally disposed of. It is obvious that the EPPO's performance in terms of speed, and final outcome in terms of financial recover, for example, also depends on factors beyond its direct control, like national legal frameworks, investigative resources at national level and the national judiciaries' capacity to deliver timely decisions.

The EPPO's added value in the investigation of PIF-crimes is clear: with its transnational setup, the EPPO is more efficient when fighting cross-border crimes than traditional judicial cooperation mechanisms within a partly harmonised legal framework. Its operational successes such as Admiral, Silk Road or Goliath contribute to decreasing the VAT gap as well as the customs gap in a structural way.

What is also becoming increasingly clear is that the EPPO's capacity to dismantle organised crime groups and what appears to be a whole criminal industry, misappropriating both national and EU public revenues on a massive scale, entails a considerable number of complex cross border cases, with high damage repercussions, targeting a high number of investigated persons. In order to deal with such cases efficiently, the EPPO must have the capacity to direct coordinated actions that involve many investigative bodies in different Member States, to plan and execute investigative measures across-borders, and make requests for mutual legal assistance to third countries. There is also a growing need in investing into EPPO's own capacity to treat considerable sets of data.

I.3. Evolution of the EPPO workload

The workload of the EPPO has increased almost mechanically, due to the judicial nature of its activity, and will continue to increase over 2025-2027 at a faster pace than could have been anticipated in 2017, when the EPPO regulation, and the corresponding Legislative Financial Statement, were adopted.

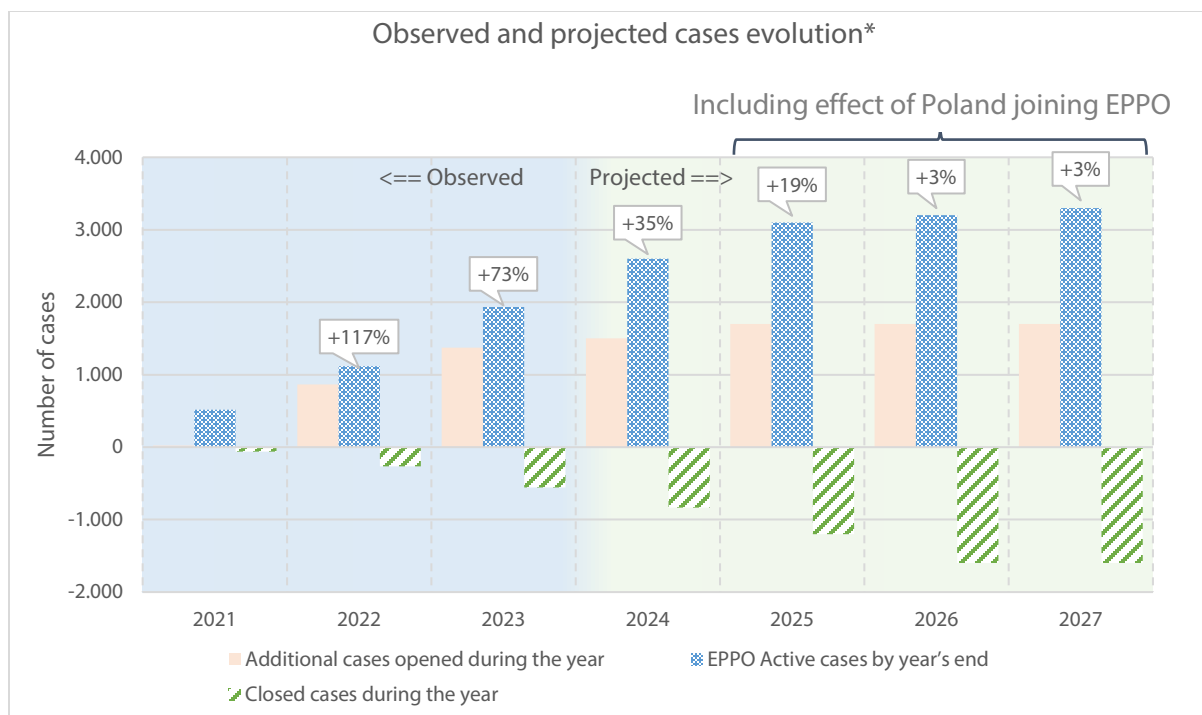
The expected continued increase in number of active cases is resulting from both the influx of new cases as well as limits in EPPO capacity to process these cases.

The EPPO capacity to process active cases is mainly influenced by the maximum work capacity of available EDPs, the maximum work capacity of EPs, the support of Case Support Officers, the average speed of EPPO investigations, and the corresponding national judicial proceedings. The growing maturity of the active cases entails growing number of cases in trial phase which ties up more capacities from EDPs for Court presence, limiting their capacity to direct investigations.

In parallel, the influx of additional cases (and therefore the EPPO's workload) is expected to maintain strong dynamics as a result of the combination of two main factors:

- The continued improvement of the level of detection of fraud against the EU Budget (both at national and EU level);
- The fact that such enhanced level of detections will apply to a much higher volume of financial interests of the EU the EPPO must protect (including RRF funds and expansion of EPPO coverage to additional Member States, especially Poland).

The figures below provides graphical representation of the number of expected active cases evolution as well as cases being closed for 2025 – 2027 in comparison to 2021-2024.



The extent of the necessary organisational, budgetary and human resources adjustments for 2025–2027 cannot be estimated with certainty at this early stage, as there is no precedent for the EPPO.

This is why the SPD 2025–2027 is based on a most conservative assumption of workload almost doubling during that period considering the influx of new cases as well as maturity in Courts of growing number of cases in trial phases, under the assumption that Courts will steadily close cases presented to them.

I.4. EPPO's resulting organisational development needs

The resources requested for the 2025-2027 period correspond to the identified needs to enable the EPPO to act in accordance with its mandate and face the workload evolution expected (see I.3).

When confronted with the budgetary authority's decision not to grant all the resources the EPPO requested for 2024, and given the resulting necessity to make a choice on the most critical needs to be addressed, the EPPO focused the limited budgetary appropriations made available for 2024 so as to develop, during 2024, the following dimensions:

- the capacity to direct investigations and prosecutions at the decentralised level through an increase of the number of European Delegated Prosecutors;
- the security standing of the organisation;
- continued adaptations of its Case Management System.

All the other identified needs for 2024 unfinanced remain valid and have to be addressed in 2025.

The expenditure needs of the EPPO for 2025 are therefore estimated to reach €108.1m, broken down as follows:

- Staff expenditure: €51.8 m. This reflects the additional human resources (+244) requested with a gradual hiring over the year;
- Infrastructure and operating expenditure: € 11.9 m. This includes one-off investment in expanding the EPPO's central office capacity to host additional staff and technical facilities, become autonomous in terms of digital workplace services from the European Commission;
- Operational expenditure: €44.4 m. This reflects the increased number of EDPs (+50) as well as development and deployment cost of case information management systems and digital solutions to support operational and criminal investigations.

The organisational development the EPPO needs to achieve over the period 2025-2027, can be summarised as below:

- In agreement with the relevant national authorities, the EPPO needs to increase the number of European Delegated Prosecutors in order to face the growing number and complexity of cases, especially given the increasing number of cases in trial phase;
- The complexity of the cases requires specialised trainings for EDPs and investigators;
- The European Prosecutors need an increased number of dedicated administrative and legal assistants to face growing workload in the PCs;
- The central office needs own expertise of all the relevant national legal frameworks and languages to provide essential operational support to an increasing number of highly complex cross—border investigations, and to assure EPPO effectiveness in trial phases;
- The need to operate 24/7 and speedily further develop its Case Management System;
- The need to setup and operate an Operational Digital Infrastructure Network (ODIN);
- Become digitally autonomous from the European Commission digital workplace services;
- Properly respond to physical and cyber security threats affecting central and decentralised offices;
- Eliminate risks of non-compliance with statutory administrative obligations of a component of EU public administration;
- Ensure business continuity.

I.5. Summary and conclusions

If the objective is to ensure a robust protection of the financial interests of the EU by means of criminal law, to fight organised crime groups stealing EU and national public revenue, and to maximise the recovery of massive damages caused both to EU and national budgets, the current level of resources available to EPPO is inadequate.

Failing to address this mismatch over the period 2025-2027, will negatively affect the EPPO's efficiency in fulfilling the institutional mission it has been created for.

In terms of human resources, the EPPO needs an increased number of European Delegated Prosecutors, Case Support Officers, Legal Experts and Administrative staff. Over time, lawyer linguists will need to be deployed as well, to project effectively EPPO's acts in national judicial systems.

The EPPO also needs to develop and deploy specific digital solutions both to handle securely case related information at central and decentralised level, as-well-as to offer digital solutions to support operations in criminal investigations.

The EPPO needs to continue to be able to ensure effective communication and cooperation between the EDPs as well as with all the relevant stakeholders at national, EU and international level.

Over the mid-term, the EPPO anticipates an evolution of the required expenditure from the granted €71.8 m in 2024 to €135.7 m in 2027, of central office staff from the granted 269 in 2024 to 614 in 2027, and EDPs at decentralised level from 160 in 2024 to 230 in 2027.

Section II. Multi-annual Work Programme 2025-2027

II.1. Context

Following the initial deployment period of the EPPO (2021-2024), the main observed challenges the EPPO has identified and needs to respond to are:

1. The number of crimes subject to the EPPO's mandatory competence continues to grow substantially and this trend is not expected to stabilise before 2027, at the earliest (see I.3).

The EPPO workload's growth is outpacing by far the capacity available to the EPPO. This gap is expected to grow further as cases progress throughout their lifecycle in the national justice systems.

2. A significant part of fraud against the EU budget is committed by Organised Crime Groups.

This calls for specific responses throughout the investigation and prosecution phases.

3. A significant part of the fraud against the EU budget is resulting from complex financial engineering mechanisms.

The identification and investigation of such crimes calls on dedicated tools and methods deployed coherently throughout the Member States.

4. A significant part of the frauds against the EU budget takes benefit from limitations resulting from the existence of borders.

The transnational nature of EPPO facilitates effective cross-border cases prosecution.

5. Administering the EPPO in full compliance with all the EU public administration standards is challenging on tight resources. Given the operational peculiarity of EPPO's mandate, priority had to be given in mobilising the limited resources available to match the more critical operational needs.

A catch-up phase to match the capacity of standard support services required by the growth of the organisation as well as to deliver fully on all EU public administration standards is required.

As mentioned under I.4 addressing these observed challenges calls for EPPO's organisational development needs to be met through a number of developmental activities covering various actions.

II.2. Multi-annual intervention strategy

All the EPPO's stakeholders, not only the ECP, the College, PCs, EPs and EDPs, but also working groups, committees and boards supporting the ECP and the College, can only deliver the EPPO's mandate if they receive sound operational and administrative support, within the standards required from an EU body.

One cannot overestimate the importance of a well-staffed human resources department and the crucial role of a high-performing IT-environment; be it at administrative level (Case Management System (CMS) and IT-security), or at operational level (IT-forensic-support (ODIN) for investigations).

EPPO's Case Support Officers (CSOs), expert investigators in VAT-Fraud, Customs-Fraud, Subsidies-Fraud and Corruption and in cross-cutting matters, provide support to operations.

The high legal standard expected of the EPPO can only be maintained with the support of highly specialised legal experts, responsible for issuing legal opinions and providing answers to challenges arising from EPPO's mandate covering 22 different jurisdictions. The need for lawyer linguists could not be addressed until now due to financial limitations.

A considerable amount of workload is dealt with by Seconded National Experts (SNEs) who support the EPs or work with the CSOs in one of the specialised operational teams. The renewal of their mandate (or their replacement after mandatory expiry of their mandate) is crucial to the functioning of the EPPO and therefore has to be considered within the framework of future developments as well. The EPPO's increasing workload therefore needs a corresponding increase in human resources.

The EPPO's IT-environment needs to be ready to tackle the challenges arising from expanding administrative demands and operational needs. Communication and casework within the EPPO as a single office fully relies on a functioning IT-infrastructure, a key tool for day-to-day work. From an operational point of view, the constant growth of digital data seized in investigations as a natural consequence of the digitalisation of the economy, financial environment and communication, and the processing, analysis and management of data, call for a financial commitment, both on the technical and on the human resources side. Shortcomings in these areas directly affect the performance of the EPPO as a prosecutorial body.

However, the support at national level is crucial. It differs considerably from one participating Member State to another and can be influenced by EPPO only to a limited extent. But since even the best investigative support capacity at national level is constrained to national borders by design, the EPPO's added value can become effective only if it is able to provide

support in cross-border cases, including to overcome language barriers by providing assistance through translation service, but also to identify connections and assets which could not be detected from a national perspective. The lack of technical and human resources in this field would slow down or outright render impossible complex cross-border EPPO investigations.

The EPPO shall foster its effectiveness by concluding working arrangements with the authorities of third countries and international organisations. Such working arrangements are concluded in accordance with Article 99 of the EPPO Regulation and may be of operational, strategic or technical nature.

It is recalled that for judicial cooperation in criminal matters with third countries, the EPPO is bound by agreements concluded by the Union in the areas that fall within the competence of the EPPO or to which the Union has acceded (Article 104 paragraph 3 of the EPPO Regulation). Furthermore, according to Article 104 (4) of the EPPO Regulation, other international agreements on mutual legal assistance to which participating Member States are party may apply to the EPPO, subject to notification by the participating Member States of the EPPO as a competent authority and acceptance by other contracting parties concerned.

Following the initial development phase, the EPPO now needs to become a fully-fledged independent EU body, part of the EU Judiciary.

This requires the ability to operate as a fully autonomous entity, adhering to the EU public administration standards and operating under security, ethics and integrity framework adapted to its mission and, also, to the specific threats- and-risks landscapes, as can now be identified.

The EPPO endeavours, therefore, to progress over 2025-2027 to deliver against its organisational development needs (see I.4) and acknowledge the aforementioned factors, through a multi-annual intervention strategy seeking to deliver on the following dimensions:

- A. Further reinforce the EPPO's capacities with human resources, expertise and tools (including IT tools and legal databases), to offer the necessary support to the EPPO investigations, including complex large-scale transnational cases, especially involving organised crime groups, where national law enforcement efforts remain fragmented or absent and deal with EPPOs increasing workload.
- B. Further enhance the Case Management System to support EPPO's operational activities.
- C. Contribute to streamlining law enforcement standards across participating Member States, reaching a common investigative approach and establishing a best practice in all involved jurisdictions.
- D. Ensure EPPO's key role not only at EU level among participating Member States, but also in cooperation with non-participating Member States and Third States to conduct

transnational investigations, namely when tackling organised crime groups inter alia by establishing working arrangements and participate in international networks.

- E. Maintain effectiveness, efficiency and sound financial management, good governance according to EU public administration standards, promoting diversity and staff engagement standards and enhance them.

If resources allow, it is felt important to, as well:

- F. Enhance the common institutional culture between all EPPO's stakeholders in order to improve effectiveness of investigations and prosecutions;
- G. Raise awareness of the EPPO's mandate in order to contribute to early detection (private party compliance, whistle blowing).

II.3. Strategic capacity building and developmental activities

Delivering on the intervention strategy expressed above, and meeting the challenges observed during the initial phase of EPPO deployment (see II.1), calls to implement developmental activities covering a range of actions.

Over the 2025-2027 period, the EPPO plans to deliver on the multi-annual intervention strategy above, through five capacity building and developmental activities, so as to be able to respond to the criminality patterns already identified and to elaborate an adequate and timely response to new criminality trends as they emerge:

- 1) "Countering Complex and Organised Criminalities" developmental activity.
The aim is to improve the detection of OCG involved in EU fraud, identify emerging patterns and to take appropriate countermeasures. This continues dedicated attention to the matter that led to the establishment of a Senior Coordinator on fight against Organised Crimes.
- 2) "Offer Shared resources and services platforms with Member States" developmental activity.
The aim is to build on and put at Member States' disposal a range of tools and services to support investigations and prosecutions by pertinent actors throughout the participating Member States.
- 3) "Foster Investigation and prosecution readiness" developmental activity.
The aim is to align practices and standards which will allow EPPO and Member States to effectively and efficiently detect and combat current and emerging crimes.
- 4) "Position EPPO as global player" developmental activity.

The aim is to further develop the framework for cooperation between the EPPO and relevant authorities from third countries as well as pertinent international organisations and networks.

- 5) “EPPO at best governance and administration standards of EU institutions” developmental activity.

The aim is to maintain effectiveness, develop further efficiency and sound financial management standards, good governance according to EU public administration standards, promoting diversity and staff engagement standards and enhance them.

These developmental activities being delivered in addition to the implementation of established operational and administrative processes.

Breakdown of human and financial resources required is given in chapter II.5.

II.4. Multi-annual mid-term general objectives 2025-2027

Progresses in delivering the mission of the EPPO is described through the five general objectives introduced in the SPD 2024-2026.

Progressing in the delivery of these general objectives is monitored by high level indicators.

Acknowledging the specificity of the EPPO as the prosecution office part of the Judiciary, the indicators monitored are not object of targets, but monitored against estimates which can vary greatly throughout the execution period, in particular in function of crime detection and crime nature.

The choice of these general objectives reflects the specificities of the EPPO mission, as well as the dimensions on which specific strategic attention and progresses are deemed necessary for the upcoming period, so to be able to steer and make visible the EPPO development path on the most critical issues.

This segmentation of the EPPO general objectives establishes the basis to monitor, in a multi-annual perspective, the following dimensions:

- The effective delivery of individual crimes’ investigation and prosecution;
- The delivery of tools aiming to bolster up investigation and prosecution;
- The build-up of a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests;
- The protection of the EPPO personnel, physical and digital assets;
- The EPPO administration to EU public administration’s standards.

General objectives	Monitoring Indicators	Estimates
Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate.	1) Number of active investigations by end of reporting period 2) Number of terminated cases within the year. 3) Average duration of investigations (measured yearly at termination time). 4) Value of granted freezing orders following an EPPO act within the year. 5) Number of EDPs deployed by end of reporting period 6) Number of Case Support Officers	1) [3200 – 4500] at the end 2027 2) [700-1600] for year 2027 3) p.m. 4) € [400-900] m for year 2027 5) 210 by end 2025 220 by end 2026 230 by end 2027 6) 70 by the end of 2027
Deploy and make available information, analysis and case management tools, to bolster up investigations and prosecutions effectiveness and efficiency.	1) EPPO Digital Forensics Lab deployed 2) EPPO Operational analysis Lab deployed 3) Open Source Intelligence (OSINT) deployed 4) No. of major CMS releases put in production yearly by end of reporting period 5) Number of Lawyer Linguists deployed by year end.	1) Active from 2025 2) Active by end of 2027 3) Active by end of 2027 4) 6 Case Management System releases yearly in average over 2025-2027 period 5) 30 by end of 2027
Build up, and integrate in, a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests.	1) Number of working arrangements concluded with EPPO strategic partners organisations 2) Number of coordination meetings with EPPO strategic partners organisations. 3) Number of national law enforcement staff trained by the "EPPO Academy" during the year.	1) 40 by end of 2027 2) 5 per year 3) 250 by end of 2027

Protect EPPO personnel, physical and digital assets from security threats.	1) EPPO security strategy implemented as planned. 2) Decentralised offices security standards deployed. 3) Central office and decentralised offices physical security measures regularly assessed.	1) Yes by end of 2025 2) Yes by end of 2025 3) Yes by end of 2026
Administer the EPPO to deliver on EU public administration standards.	1) Percentage of Internal Control Framework (ICF) criteria fulfilled. 2) Implementation rate of accepted Audits Recommendations 3) Average over-the-year occupancy of year N-1 posts 4) Budget Commitment and Payments Rates	1) 90 % by end of 2027 2) 90 % of accepted audit recommendations closed by established due dates. 3) At least 90% 4) Above 95% of initially available commitment and payment appropriations consumed by end of year annually.

Evolution in the indicators is delivered by implementation of the established operational and administrative processes, as well as execution of a series of developmental actions planned as part of the five capacity building and developmental activities.

Conversely, should the EPPO not be granted the requested resources to implement the five capacity building initiatives mentioned under II.3, it would concentrate on delivering the core of its mandate, as expressed in the first of the general objectives. This would have negative impacts on the fulfilment of the EPPO mandate, namely:

- The EPPO's capacity to take timely and informed decisions on a growing number of more mature and complex cases could be affected.
- The EPPO's capacity to deal with challenges, in front of national and EU Courts, calling into question the interpretation of the EPPO's legal framework under Union law, and the legality and viability of EPPO proceedings could be affected.
- The EPPO's capacity to dismantle cross border-operating organised crime networks may not be further developed, in contrast to the growing needs and contradiction to the declared objectives.
- The capacity to adapt the EPPO's Case Management Ecosystem to the rapidly evolving EPPO's operating model may be compromised.

- The EPPO may not be able to operate its own digital workplace services independently from the European Commission's digital services.
- The development of dedicated digital solutions may not be able to respond to increasing needs in support to the EPPO's investigations, which is likely to have a severe impact on EPPO's effectiveness.
- The EPPO may not be able to deploy a complete assurance framework as required from an EU body.
- The capacity to support EPPO operations through effective and efficient deployment of service solutions could be affected.
- The capacity to deliver adequate level of HR customer services could be affected.
- The capacity to operate a fully compliant business continuity management framework may be limited.

II.5. Resource programming 2025–2027

While the EU Budgetary Authority has not established an explicit mid-term budgetary perspective for the EPPO under the EU Multi-Annual Financial Framework 2021–2027, through an update to the outdated 2017 EPPO Legislative Budgetary Statement, the EPPO anticipates the need for an increase in staffing at central office by the end of 2027 of 268%, compared to 2024 and 43% in the number of deployed EDPs (including effect of Poland becoming a participating Member State).

This translates, with a gradual build-up over the period 2025–2027, requiring an estimated revenue of €135.7 m for 2027, and an increase of 415 in the number of Statutory Staff, EDPs and SNEs deployed in the EPPO's central and decentralised offices, in addition to the 429 posts available in 2024 at centralised and decentralised level.

The resources attributed by the Budgetary Authority for 2024 did not allow to progress as desired on the proposed development path 2024-2026, postponing the bulk of the necessary 2024 development to 2025.

In terms of the number of staff the EPPO intends to deploy on each of its general objectives, the foreseen 2025-2027 evolution against 2024 authorised resources, is summarised in the table below:

General objectives	Authorised resources by EU budgetary Authority in 2024	Staff evolution compared to previous years ²		
		2025	2026	2027
Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate	173 & 160 EDPs	+115 & +50 EDPs	+36 & +10 EDPs	+40 & +10 EDPs
Deploy and make available information-, analysis- and case management tools, to bolster up investigations and prosecutions effectiveness and efficiency	15	+16	+1	+5
Build up, and integrate in, a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests	5	+11	+14	+5
Protect EPPO personnel, physical and digital assets from security threats	25	+1	+0	+0
Administer the EPPO to deliver on EU public administration standards	51	+101	+0	+0
DEVELOPMENT OF CENTRAL OFFICE STAFF	269	+244	+51	+50
DEVELOPMENT OF CENTRAL OFFICE STAFF & EDPs	429	+294	+61	+60
TOTAL STAFF CENTRAL OFFICE	269	513	564	614
TOTAL STAFF CENTRAL OFFICE & EDPs	429	723	784	844
OUT OF WHICH EDPs	160	210	220	230

² Including effect of Poland becoming a participating Member State to the EPPO.

In terms of the resources (human and financial) the EPPO intends to deploy on operating its processes and building its capacity, the foreseen evolution, is summarised in the table below:

	Resources needed ³								
	2025			2026			2027		
	total m€	HR posts	HR m€	total m€	HR posts	HR m€	total m€	HR posts	HR m€
Operating operational & administrative processes at established level	79.3	269 + 160 EDPs	58.7	114.3	513 + 210 EDPs	93.4	124.6	564 + 220 EDPs	102.3
Building additional capacity	28.8	244 + 50 EDP	17.6	11.8	51 + 10 EDPs	5.8	11.1	50 + 10 EDPs	4.7
	Services/ Goods	Staff	Staff m€	Services/ Goods	Staff	Staff m€	Services/ Goods	Staff	Staff m€
Total for capacity building	11.2	244	16.4	6.0	51	5.3	6.4	50	4.2
<i>Countering Complex and Organised Criminalities</i>	<i>pm</i>	79	5.3	<i>pm</i>	25	2.6	<i>pm</i>	28	2.4
<i>Offer Shared resources and services platforms</i>	<i>5.2</i>	16	1.1	<i>6.0</i>	1	0.1	<i>6.4</i>	5	0.4
<i>Foster Investigations' and prosecutions' readiness</i>	<i>pm</i>	36	2.4	<i>pm</i>	11	1.1	<i>pm</i>	12	1
<i>Position EPPO as global player</i>	<i>1.0</i>	11	0.7	<i>pm</i>	0	0.0	<i>pm</i>	5	0.4
<i>EPPO at best EU institutions' governance and administration standards</i>	<i>5.0</i>	102	6.9	<i>pm</i>	14	1.5	<i>pm</i>	0	0
TOTAL with EDPs	108.1	723	76.3	126.1	784	99.2	135.7	844	107

In terms of the expenditure types, the evolution 2025–2027 by budget expenditure title, is summarised in the table below:

Title	Expenditure type	2023 latest amended Budget (m€)	2024 authorised Budget (m€)	2025 requested Budget (m€)	2026 envisaged Budget (m€)	2027 envisaged Budget (m€)
I	Staff (exc. EDPs)	29.64	31.59	51.8	72.7	80.3
II	Infrastructure and operating	7.83	7.45	11.9	7.4	7.6
III	Operational (inc. EDPs)	28.52	32.85	44.4	46.0	47.9
TOTAL		65.99	71.88	108.1	126.1	135.7

³ Including effect of Poland becoming a participating Member State to the EPPO.

The following table shows the expected evolution of the EPPO revenue in the period 2025–2027 and its composition:

Budget Item	Description	Budget request 2025 (m€)	Envisaged budget 2026 (m€)	Envisaged budget 2027 (m€)
900	EU Contribution	108.1	126.1	135.7
910	Charges for publications and services provided			
911	Revenue from bank interest			
912	Miscellaneous revenue received			
913	Miscellaneous recoveries			
Total proposed revenue		108.1	126.1	135.7

Section III: Work Programme 2025

The Annual Work Programme 2025 constitutes a step in completing the EPPO's capacity to handle the growing caseload, and to reinforce the EU's capacity at central and decentralised levels to effectively fight and prevent crimes against the EU budget.

This work programme is established with special focus on matching to the extent possible, in a context of constrained resources, the growing caseload through increased efficiency, and accompany the evolution of cases throughout all phases of the judiciary in all the national justice systems concerned.

The main priorities of the EPPO in the upcoming period have been exposed in Section II of this document. The tables below give indications on the major progresses expected in 2025 within the multiannual general objectives as measured by dedicated monitoring indicators. They result from the implementation of the current processes at standards established, and implementation of a series of actions in the five developmental and capacity building activities.

III.1. Major 2025 Specific Objectives milestones within the EPPO multiannual general objectives and intervention strategy

General objective 2025-2027: Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate.

Specific Objective A.1.1 - Ensure processing of all cases reported to the EPPO, within standards and as per the terms of the EPPO Regulation.			
Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
No. of investigations opened during the year	1372 investigative cases opened	1700	CMS – regular statistics, EPPO Annual Report
No. of ongoing investigations	1933	3100	CMS – regular statistics, EPPO Annual Report
Number of reports on potential offences received from Private	2744	[2500 – 3000]	CMS – regular statistics, EPPO Annual

Parties			Report
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Specific Objective A.1.2 - Ensure the ECP, the College, the EPs, the PCs and the EDPs have the resources to monitor and adopt decisions in the investigations carried out by the EPPO.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
No. of yearly indictments	130	[100-200]	CMS – regular statistics, EPPO Annual Report
No. of ongoing court cases	178	[150-250]	CMS – regular statistics, EPPO Annual Report
No. of yearly convictions	48 convictions before national courts	[40-60]	CMS – regular statistics, EPPO Annual Report
Value of assets seized during the year	€ 1.3 bn ⁴ in granted freezing orders	[500m – 1bn]	EPPO Annual Report, CMS –statistics (when implemented in the CMS)
Percentage of ongoing investigations involving more than one MS	27.98%	[20-30]%	CMS – regular statistics, EPPO Annual Report
Number of requests for assisting measures assigned to EDPs in a different MS	1101	[1000-1300]	CMS – regular statistics, EPPO Annual Report
Number of active cross-border investigations	541	[500-600]	CMS – regular statistics, EPPO Annual Report

⁴ Provisional number, object of further analysis.

No. of active investigations linked to non EU countries	199	[150-200]	CMS – regular statistics, EPPO Annual Report
No. of active investigations where the participation of a criminal organisation is recorded	140	p.m.	CMS – regular statistics, EPPO Annual Report
Estimated value of damages involved in ongoing EPPO cases	€ 19.16 ⁵ bn	€ [20-30] bn	CMS – regular statistics, EPPO Annual Report
Number of subscription-based legal databases accessible to the EPPO	9	12	Operational unit statistics

Specific Objective A.2.1 - Notify with pertinent information concerned stakeholders without delay.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
Number of communications sent to IBOAs providing information allowing them to take appropriate measures	187	[150-250]	Operational Unit report

Specific Objective A.3.1 - Grow the EPPO's prosecution capacity at the decentralised level.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
No of EDPs deployed	135	210	HR quarterly report

⁵ Provisional number, object of further analysis.

No of training sessions provided to EDPs	20 4 EDPs workshops 1 all EDPs event 15 EJTN seminars	19 3 EDPs events 1 all EDPs event 15 seminars organised by external providers	HR quarterly report
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Specific Objective A.4.1 - Provide support to investigations via Case Support Officers (CSOs).

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
Percentage of ongoing cases for which support is provided	25 %	25 %	Operational Unit report

Specific Objective A.5.1 - Establish internal guidelines and handbooks on criminal typologies and investigative methodologies, based on reviews of ongoing criminality related to PIF offences.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
No. of strategic reports on the typologies identified in various types of EU fraud affecting EU funds issued during the year	2 (Trends and State-of-Play of VAT Fraud Business 2021/2022 and MTIC in the Digital Era)	[2-3]	Operational Unit report, EPPO Annual Report

Specific Objective A.5.2 - Enhancing investigative and analysis support knowledge sharing with EPPO stakeholders.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
No of yearly guides, booklets, or other resources to consolidate best investigative practices	5	[5-10]	Operational Unit report

General objective 2025-2027: Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency.

Specific Objective B.1.1 - Establish and maintain access to information databases			
Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
No of EU institutional and commercial databases accessible to the EPPO	39	[40-45]	Operational Unit report

Specific Objective B.1.2 - Deliver linguistic services to the characteristics required by the specific phase of the case management cycle.			
Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
Percentage of CMS documents where machine translation is available	70 %	80 %	Operational Unit report
Volume of operational documents human translated (No of pages)	22.000	25.000	Operational Unit report

Specific Objective B.2.1 Streamline and further develop the Case Management System capabilities.			
Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
No of CMS major programme level releases during the year	3	6	Digital services dashboard
No of minutes a	Planned: 1.8k	Planned: As 2024	Digital services

major component (EFC, IE, PPD or EPPBox) of CMS ecosystem was unavailable	Unplanned: 1.5k	Unplanned: [800 – 1200] On 24/7 availability.	dashboards
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Specific Objective B.3.1 - Further development of Digital Forensics, Operational Analysis Lab/infrastructure and up taking software solutions to accommodate increasing needs to analyse high volumes of data.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
Number of EPPO users of operational digital analytical tools by year end	39	39	Digital Steering Board reports
Number of cases where digital analytical tools were used to support investigations	5	15	Operational unit report

Specific Objective B.4.1- Contribute to interoperability with other (judicial) information systems.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
Statistics on exchanges of information and hit/no hit requests	313 (Information exchange IBOAs incoming, inc notifications, support & complementary exchanges)	[300-400]	Operations unit report
	32 (Hit/no hit requests - OLAF)	[30-50]	

General objective 2025-2027: Build up, and integrate in, a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests.

Specific Objective C.1.1 Establish and operate framework with key institutional partners enabling the effective collaboration and access to information assets, required by the performance of the EPPO investigations and prosecutions tasks.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
The number of crime reports submitted by IBOAs during the year	107	[300-500]	Operational Unit report

Specific Objective C.1.2 - Ensure cooperation with non-participating EU Member States, third countries and international organisations.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
No of signed working arrangements with authorities from third countries or with international organisations and other partners	WA with the National Anti-Corruption Bureau of Ukraine, the Albanian Special Anti-Corruption Structure and the Prosecutor's Office of Bosnia and Herzegovina	3	EPPO website
Number of mutual legal assistance requests in relation to third countries during the year	n/a	[10-20]	CMS – regular statistics
Number of information exchanges with third countries during the year	n/a	TBD	TBD
Number of coordination meetings with EPPO strategic partners organisations.	n/a	3	Executive Office reports

Specific Objective C.2.1 - Maintain and diffuse central- and decentralised levels offices staff proficiency on investigations and prosecutions standards on approach deployed by the EPPO.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
Number of trainings on operational matters delivered during the year	20	[15-25]	Annual report

Specific Objective C.3.1 – Reinforce national law enforcement authorities’ staff competencies, and alignment with the EPPO methodology.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
No of national law enforcement staff trained	0	46	Operational unit report

General objective 2025-2027: Protect EPPO personnel, physical and digital assets from security threats.

Specific Objective D.1.1 Ensure that EPPO premises, assets and personnel required to enable the EPPO mandate are adequately protected.			
Monitored indicators	Latest result (end 2023)	Estimates by end 2025	Means of verification
Security strategy fully deployed	No	Yes	Security Unit reports

General objective 2025-2027: Administer the EPPO to deliver on EU public administration standards.

Specific Objective E.1.1 - Assure effectiveness, efficiency, legality and regularity in the use of resources made available to the EPPO, as well as respect of other EU public administration standards.			
Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
Percentage of Internal Control Framework Compliance Criteria⁶	Out of 72 compliance criteria, 51 (71%) are observed as fulfilled while for 20 some elements are in place but further development is desirable. Finally for 1 criterion no significant implementation has been noted.	> 80%	Internal Control Officer report
Percentage of accepted external and internal audit recommendations implemented within	60%	> 60%	Audit action plans

⁶ On 02/06/2023 the Administrative Director established via an Administrative Note (Ares(2023)3862848) the minimum standards (assessment criteria) on each of the 17 internal control principles established by the EPPO ICF as building blocks of EPPO internal control system.

agreed deadlines			
Document and records management system deployment	No	> 90% of non-operational records managed according to the RDMS standards	Ares registration numbers for EPPO records
Business Continuity Plan in place and Disaster Recovery plan tested	No	Yes	Business Continuity Plan Disaster Recovery plan

Specific Objective E.2.1 - Provide budget, financial and accounting services in line with sound financial management principles, ensure legality, regularity and reliability of financial operations.			
Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
% of commitment of start-of-year budget by year end	99.6%	> 95%	Finance & Procurement Dashboard
Percentage of payment transactions done after statutory deadline during the year	5.5%	Number of late payments <5%	Finance & Procurement Dashboard
Timely submission of the annual accounts and meeting all closure deadlines	Deadlines met	No delays in closure deliverables	Proof of official submission documentation
Reliable annual accounts	Unqualified opinion with emphasis of matter	Unqualified opinion	Audit opinions of the ECA and the external auditor

Specific Objective E.3.1 – Build a strategic HR function, beyond a compliance based programme.

Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
Percentage of statutory posts and Seconded National Experts posts filled or offered by 31st December	90%	>95%	HR reports
Average over-the-year occupancy rate of statutory posts and SNEs posts	88.4%	90% average over-the-year occupancy of year 2024 posts 70% average over-the-year occupancy of additional posts granted in year 2024 posts	HR reports
Turnover rate	5.3%	< 5% of statutory staff leave on-own-initiative EPPO by end year 2023	HR unit reports
Percentage of compulsory onboarding trainings followed	52%	>95%	L&D reports
% of gender balance	43% Female 57% Male	50%	HR Unit Reports

Specific Objective E.4.1 – Improve and maintain high-quality digital services, systems, network and infrastructure ensuring digitalisation, supporting business continuity, and enhancing user support.

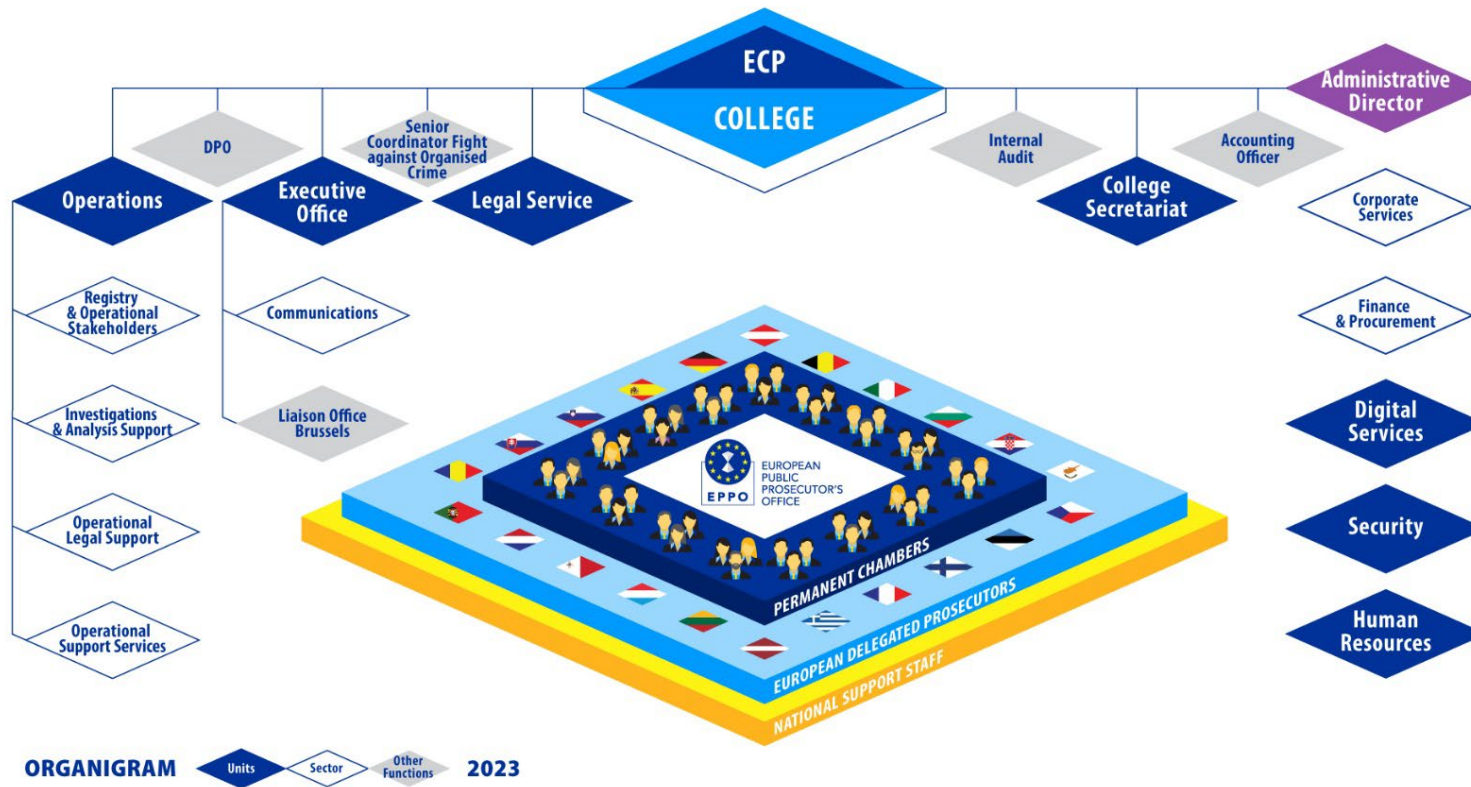
Monitored indicators	Latest available 2023 data	Estimates by end 2025	Means of verification
EPPO provided digital services	Digital workplace services provided by	Every non-CMS digital service provided	Digital services unit reports and

availability during normal working regime	the EC, so outside indicator scope	autonomously by the EPPO available > 95%. User service support requests resolved within 2 working days in average.	dashboards
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ANNEXES

Annex I	Organisational Chart
Annex II	Resource Allocation per Activity
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Annex V	Human Resources – Qualitative
Annex VI	Environmental Management
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Annex X	Strategy for the Organisational Management and Internal Control Systems
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Annex I: Organisational chart



Annex II: Resource allocation per activity 2025–2027⁷

Expenditure	2024			2025			2026			2027		
	TA	CA & SNE	Budget allocated m€	TA	CA & SNE	Budget allocated m€	TA	CA & SNE	Budget requested m€	TA	CA & SNE	Budget requested m€
Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate	126	47	46.8	225	56	64.0	255	62	82.3	295	62	90.0
Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency	14	1	11.9	32	1	18.8	33	1	11.7	38	1	12.6
Build up, and integrate in, a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests	3	2	0.8	19		2.3	19		2.7	24		3.4
Protect EPPO personnel, physical and digital assets from security threats	25		5.6	26		6.0	26		6.6	26		6.7
Administer the EPPO to deliver on EU public administration standards	44	7	6.7	154		17.0	168		22.7	168		23.0
TOTAL	212	57	71.8	456	57	108.1	501	63	126.1	551	63	135.7
EDPs	160			210			220			230		
TOTAL with EDPs	429			723			784			844		

⁷ All figures are indicative and subject to adaptations in subsequent phases of the EU budgetary procedure.

Annex III: Financial resources 2025–2027⁸

Table 1 - Revenue

General revenues

REVENUES	2024 Revenues estimated by the EPPO (€)	2025 Budget Forecast (€)
EU contribution	71 888 321	108 100 000
Other revenue	-	-
TOTAL REVENUES	71 888 321	108 100 000

REVENUES	General revenues						
	Executed Budget 2023	Authorised Budget 2024	Budget 2025		VAR 2025/2024 (%)	Envisaged 2026	Envisaged 2027
			EPPO Request	Budget forecast			
1 REVENUE FROM FEES AND CHARGES							
2 CONTRIBUTIONS	66 088 019	71 888 321	108 100 000	108 100 000	50.4%	126 130 000	135 755 000
- Of which assigned revenues deriving from previous years ' surpluses	91 627						
3 THIRD COUNTRIES' CONTRIBUTION (incl. EEA/EFTA and candidate countries)							
- Of which EEA/EFTA (excl. Switzerland)							
- Of which candidate countries							
4 OTHER CONTRIBUTIONS							
5 ADMINISTRATIVE OPERATIONS							
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58)							
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT							
7 CORRECTION OF BUDGETARY IMBALANCES							
TOTAL	66 088 019	71 888 321	108 100 000	108 100 000	50.4%	126 130 000	135 755 000

⁸ All figures are indicative and subject to adaptations in subsequent phases of the EU budgetary procedure.

Additional EU funding: grant, contribution and service-level agreements

REVENUES	2024 Revenues (€)	2025 Budget Forecast (€)
TOTAL REVENUES	n/a	n/a

REVENUES	Additional EU funding: grant, contribution and service-level agreements						
	Executed Budget 2023	Authorised Budget 2024	Budget 2025		VAR 2025/2024 (%)	Envisaged 2026	Envisaged 2027
			EPPO Request	Budget forecast			
ADDITIONAL EU FUNDING STEMMING FROM GRANTS (FFR Art.7)							
ADDITIONAL EU FUNDING STEMMING FROM CONTRIBUTION AGREEMENTS (FFR Art.7)							
ADDITIONAL EU FUNDING STEMMING FROM SERVICE LEVEL AGREEMENTS (FFR Art. 43.2)							
TOTAL	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Table 2 – Expenditure

Expenditure	2024		2025	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	31 591 000	31 591 000	51 820 000	51 820 000
Title 2 - Infrastructure and operating expenditure	7 446 000	7 446 000	11 900 000	11 900 000
Title 3 - Operational expenditure	32 851 321	32 851 321	44 380 000	44 380 000
TOTAL EXPENDITURE	71 888 321	71 888 321	108 100 000	108 100 000

EXPENDITURE	Commitment appropriations						
	Executed Budget 2023	Authorised Budget 2024	Budget 2025		VAR 2025/2024 (%)	Envisaged 2026	Envisaged 2027
			EPPO request	Budget forecast			
Title 1: Staff Expenditure	29 454 558	31 591 000	51 820 000	51 820 000	50.4%	72 737 000	80 319 000
Salaries & allowances	25 137 755	27 150 000	44 230 000	44 230 000	64.0%	65 737 000	73 007 000
- of which establishment plan posts	23 547 495	25 400 000	41 270 000	41 270 000	62.5%	61 758 000	68 783 000
- of which external personnel	1 590 260	1 750 000	2 960 000	2 960 000	69.1%	3 979 000	4 224 000
Expenditure relating to staff recruitment	1 117 130	795 000	2 150 000	2 150 000	170.4%	1 444 000	1 420 000
Employer's pension contributions							
Mission expenses	30 000	35 000	40 000	40 000	14.3%	40 000	41 000
Socio-medical infrastructure	1 052 555	1 730 000	3 240 000	3 240 000	87.3%	3 519 000	3 471 000
Training	346 554	225 000	260 000	260 000	15.6%	270 000	279 000
External Services	1 583 648	1 606 000	1 850 000	1 850 000	15.2%	1 975 000	2 048 000
Receptions, events and representation	15 000	20 000	20 000	20 000	0.0%	21 000	21 000
Social welfare							

EXPENDITURE	Commitment appropriations						
	Executed Budget 2023	Authorised Budget 2024	Budget 2025		VAR 2025/2024 (%)	Envisaged 2026	Envisaged 2027
			EPPO Request	Budget forecast			
Other staff-related expenditure	123 240	30 000	30 000	30 000	0.0%	31 000	32 000
Title 2: Other administrative expenditure	8 164 464	7 446 000	11 900 000	11 900 000	59.8%	7 405 000	7 553 000
Rental of buildings and associated costs	3 174 344	3 157 000	4 100 000	4 100 000	29.9%	3 130 000	3 193 000
Information, communication technology and data processing	4 636 405	3 873 000	6 970 000	6 970 000	80.0%	3 842 000	3 919 000
Movable property and associated costs	274 502	344 000	755 000	755 000	119.5%	358 000	365 000
Current administrative expenditure	79 213	72 000	75 000	75 000	4.2%	75 000	76 000
Postage / Telecommunications							
Meeting expenses							
Running costs in connection with operational activities							
Information and publishing							
Studies							
Other infrastructure and operating expenditure	0	0	0	0	-	0	0
Title 3: Operational activities	28 148 371	32 851 321	44 380 000	44 380 000	35.1%	45 988 000	47 883 000
TOTAL EXPENDITURE	65 718 716	71 888 321	108 100 000	108 100 000	50.4%	126 130 000	135 755 000

EXPENDITURE	Payment appropriations						
	Executed Budget 2023	Authorised Budget 2024	Budget 2025		VAR 2025/2024 (%)	Envisaged 2026	Envisaged 2027
			EPPO request	Budget forecast			
Title 1: Staff Expenditure	56 325 727	31 591 000	51 820 000	51 820 000	50.4%	72 737 000	80 319 000
Salaries & allowances	25 137 755	27 150 000	44 230 000	44 230 000	64.0%	65 737 000	73 007 000
- of which establishment plan posts	23 547 495	25 400 000	41 270 000	41 270 000	62.5%	61 758 000	68 783 000
- of which external personnel	1 590 260	1 750 000	2 960 000	2 960 000	69.1%	3 979 000	4 224 000
Expenditure relating to staff recruitment	1 081 375	795 000	2 150 000	2 150 000	170.4%	1 144 000	1 420 000
Employer's pension contributions							
Mission expenses	26 194	35 000	40 000	40 000	14.3%	40 000	41 000
Socio-medical infrastructure	980 590	1 730 000	3 240 000	3 240 000	87.3%	3 519 000	3 471 000
Training	227 388	225 000	260 000	260 000	15.6%	270 000	279 000
External Services	1 376 647	1 606 000	1 850 000	1 850 000	15.2%	1 975 000	2 048 000
Receptions, events and representation	12 377	20 000	20 000	20 000	0.0%	21 000	21 000
Social welfare							
Other staff-related expenditure	122 395	30 000	30 000	30 000	0.0%	31 000	32 000
Title 2: Other administrative expenditure	4 560 883	7 446 000	11 900 000	11 900 000	59.8%	7 405 000	7 553 000
Rental of buildings and associated costs	2 475 516	3 157 000	4 100 000	4 100 000	29.9%	3 130 000	3 193 000
Information, communication technology and data processing	1 837 480	3 873 000	6 970 000	6 970 000	80.0%	3 842 000	3 919 000
Movable property and associated costs	181 764	344 000	755 000	755 000	119.5%	358 000	365 000
Current administrative expenditure	66 123	72 000	75 000	75 000	4.2%	75 000	76 000
Postage / Telecommunications							

EXPENDITURE	Payment appropriations						
	Executed Budget 2023	Authorised Budget 2024	Budget 2025		VAR 2025/2024 (%)	Envisaged 2026	Envisaged 2027
			EPPO Request	Budget forecast			
Meeting expenses							
Running costs in connection with operational activities							
Information and publishing							
Studies							
Other infrastructure and operating expenditure	0	0	0	0	-	0	0
Title 3 Operational activities	22 800 124	32 851 321	44 380 000	44 380 000	35.1%	45 988 000	47 883 000
TOTAL EXPENDITURE	56 325 727	71 888 321	108 100 000	108 100 000	50.4%	126 130 000	135 755 000

Table 3 - Budget outturn and cancellation of appropriations 2021 – 2023

Budget outturn	2021	2022	2023
Revenue actually received (+)	27 169 087	51 245 094	66 088 020
Payments made (-)	-18 542 140	- 39 240 491	- 56 368 975
Carry-over of appropriations (-)	-6 802 809	- 11 036 684	- 9 484 616
Cancellation of appropriations carried over (+)		626 190	1 662 288
Adjustment for carry-over of assigned revenue appropriations from previous year (+)			67003
Exchange rate differences (+/-)	889	-13 516	- 5 818
Adjustment for negative balance from previous year (-) ⁹	-929 728		
Total	895 299	1 580 593	1 957 902

⁹ It is noted that since June 2021 was the date of the EPPO's financial autonomy from the European Commission, the figure in 2021 relates to Expenditure on carried over commitments (C8) from the European Commission (DG JUST).

Annex IV: Human resources – quantitative information for 2025–2027¹⁰

Table 1 - Staff population and its evolution; Overview of all categories of staff

A. Statutory staff and SNEs

Staff	Year 2023			Year 2024	Year 2025	Year 2026	Year 2027
ESTABLISHMENT PLAN POSTS	Authorised Budget	Actually filled as of 31/12/2023	Occupancy rate %	Authorised staff	Envisaged staff	Envisaged staff	Envisaged staff
Administrators (AD)	146	133	91%	151	254	281	321
Assistants (AST)	49	46	94%	57	202	220	230
Assistants/Secretaries (AST/SC)	4	4	100%	4	0	0	0
TOTAL ESTABLISHMENT PLAN POSTS	199	183	92%	212	456	501	551
OTHER STAFF	FTE corresponding to the authorised budget	Executed FTE as of 31/12/2023	Execution rate %	Headcount authorised budget	Envisaged FTE	Envisaged FTE	Envisaged FTE
Contract Agents (CA)	28	26	93%	28	0	0	0
Seconded National Experts (SNE)	29	24	83%	29	57	63	63
TOTAL OTHER STAFF	57	50	88%	57	57	63	63
TOTAL STAFF	256	233	91%	269	513	564	614

¹⁰ All figures are indicative and subject to future amendments.

B. Additional external staff expected to be financed from grant, contribution or service-level agreements

N/A

C. Other Human Resources

- Structural service providers¹¹

	Actually in place as of 31/12/2023
IT	29
Security	2

- Interim workers

	Total FTEs in year 2023
Number	7.9

¹¹ Service providers are contracted by a private company and carry out specialised outsourced tasks of a horizontal/support nature. As per the Commission practices, for comparability of information, EPPO reports following the same general criteria: 1) no individual contract with the EPPO 2) on the EPPO central office premises, usually with a PC and desk 3) administratively followed by the EPPO (badge, etc.) and 4) contributing to the added value of the EPPO.

Table 2 – Multi-annual staff policy plan 2025–2027

Function group and grade	Year 2023				Year 2024		Year 2025		Year 2026		Year 2027	
	Authorised budget		Actually filled as of 31/12		Authorised budget		Envisaged		Envisaged		Envisaged	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. Posts	Temp. posts	Perm. posts	Temp. posts
AD 16		0		0		0		0		0		0
AD 15		1		1		1		1		1		1
AD 14		1		1		1		1		1		1
AD 13		23		23		23		28		28		28
AD 12		3		1		3		3		3		3
AD 11		2		1		2		5		7		7
AD 10		9		10		9		11		12		12
AD 9		8		3		8		11		13		13
AD 8		17		11		19		26		37		37
AD 7		40		31		42		64		75		106
AD 6		33		35		35		64		64		71
AD 5		9		16		8		40		40		42
AD TOTAL		146		133		151		254		281		321

Function group and grade	Year 2023				Year 2024		Year 2025		Year 2026		Year 2027	
	Authorised budget		Actually filled as of 31/12		Authorised budget		Envisaged		Envisaged		Envisaged	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. Posts	Temp. posts	Perm. posts	Temp. posts
AST 11		0		0		0		0		0		0
AST 10		0		0		0		0		0		0
AST 9		1		0		1		1		1		1
AST 8		1		0		1		1		1		1
AST 7		0		0		0		1		1		1
AST 6		3		2		3		3		3		3
AST 5		13		2		13		15		24		24
AST 4		25		28		29		80		80		84
AST 3		6		14		10		101		110		116
AST 2		0		0		0		0		0		0
AST 1		0		0		0		0		0		0
AST TOTAL		49		46		57		202		220		230
AST/SC 6		0		0		0		0		0		0
AST/SC 5		0		0		0		0		0		0
AST/SC 4		0		0		0		0		0		0

Function group and grade	Year 2023				Year 2024		Year 2025		Year 2026		Year 2027	
	Authorised budget		Actually filled as of 31/12		Authorised budget		Envisaged		Envisaged		Envisaged	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. Posts	Temp. posts	Perm. posts	Temp. posts
AST/SC 3		1		1		1		0		0		0
AST/SC 2		3		3		3		0		0		0
AST/SC 1		0		0		0		0		0		0
AST/SC TOTAL		4		4		0		0		0		0
TOTAL		199		183		212		456		501		
GRAND TOTAL	199		183		212		456		501		551	

External personnel

Contract Agents

Contract agents	Headcount corresponding to the authorised budget 2023	Executed FTE as of 31/12/2023	Headcount as of 31/12/2023	Headcount corresponding to the authorised budget 2024	Headcount envisaged 2025	Headcount envisaged 2026	Headcount envisaged 2027
Function Group IV	14	7	14	14	0	0	0
Function Group III	14	20	14	14	0	0	0
Function Group II	0	1	0	0	0	0	0
Function Group I	0	0	0	0	0	0	0
TOTAL	28	28	28	28	0	0	0

Seconded National Experts

Seconded National Experts	Headcount corresponding to the authorised budget 2023	Executed FTE as of 31/12/2023	Headcount as of 31/12/2023	Headcount corresponding to the authorised budget 2024	Headcount authorised 2025	Headcount envisaged 2026	Headcount envisaged 2027
TOTAL	29	24	24	29	40	57	63

Table 3 - Recruitment forecasts 2024 following retirement/mobility or new requested posts

(Information on the entry level for each type of posts: indicative table)

Job title in the EPPO	Type of contract (Official, TA or CA)		TA/Official Function group/grade of recruitment internal (brackets) and external (single grade) foreseen for publication*		CA Recruitment Function Group (I, II, III or IV)
	Due to foreseen retirement/mobility	New post requested due to additional tasks	Internal (brackets)	External (brackets)	
Allocation of new posts / replacement of staff members due to resignation / contract expiry and definition of profiles	Number of anticipated retirements, if any	n/a	n/a	n/a	n/a

*Indication of both is required

Annex V: Human resources – qualitative information for 2025–2027

A. Recruitment policy

Implementing rules in place:

	IR	Yes	No	If no, which other implementing rules are in place
Engagement of CA		Y		EPPO College Decision 086/2021 of 08/09/2021 on General Implementing Provisions regarding Art. 79(2) of the Conditions of Employment of Other Servants of the EU, governing the conditions of employment of Contract Staff employed under the terms of Art. 3 thereof.
Engagement of TA		Y		EPPO College Decision 110/2021 of 25/10/2021 laying down General Implementing Provisions on the procedure governing the engagement and use of Temporary Staff under Art. 2(f) of the Conditions of Employment of Other Servants of the European Union.
Middle management		Y		EPPO College Decision 113/2021 of 25/10/2021 on Middle Management Staff.
Type of posts		Y		EPPO College Decision 092/2021 of 22/09/2021 on Types of Post and Post Titles in the EPPO.

The selection procedures of the EPPO comply with the relevant EU regulations and implementing rules on the recruitment and use of temporary and contract agents, adopted by the EPPO in accordance with Article 110 of the Staff Regulations.

The EPPO launches external as well as inter-agency selection procedures and, depending on the need, makes use of EPSO CAST lists.

As a general rule, the EPPO selection procedures include the following stages:

- A vacancy notice is published on the EPPO website, on the EPSO website, and relevant information is sent to all the EU agencies.
- The vacancy notice includes information on the eligibility and selection criteria, types of duties, duration of contract and recruitment grade.
- A Selection Committee is appointed, taking into consideration gender balance and broad geographical representation. External members are invited in cases where specific expertise is required.
- Applicants are first screened on the basis of their applications in order to identify the candidates who best match the published requirements.

- The best candidates are invited for an interview and a written test. The questions are established by the members of the Selection Committee before the screening of the applications, and as a general rule, are presented to all the candidates interviewed.
- The Selection Committee may draft a list of the most suitable candidates and present it to the Appointing Authority of the EPPO, who makes the final decision.
- The result of the selection procedure is communicated to all the candidates.
- Especially for Contract Agents, the EPPO makes use of the EPSO reserve lists, when required.

Seconded National Experts (SNEs)

The EPPO intends to recruit SNEs in order to benefit from their high level of professional knowledge and expertise. The procedure for their recruitment will be similar to the one used for the recruitment of contract staff.

European Delegated Prosecutors (EDPs)

The EPPO staff includes the European Delegated Prosecutors, who are highly specialised experts in the participating Member States. The EDPs carry out their tasks under the supervision of the European Prosecutors, and under the direction and instruction of the competent Permanent Chambers. They are located in the participating Member States.

Their recruitment follows a specific procedure, as it is defined by the Council Regulation (EU) 2017/1939 of 12 October 2017, implementing enhanced cooperation on the establishment of the EPPO.

Grades and function groups

In accordance with the Staff Regulations and CEOS and the relevant implementing rules, and within the limits set by the EPPO's Establishment Plan, the EPPO recruits Temporary Agents at grades ranging from AD 5 to AD 8 for function group AD, AST 1 to AST 4 for function group AST and AST/SC 1 to AST/SC 2 for function group AST/SC. The recruitment at higher grades (i.e. AD 9 to AD 11, and in exceptional cases at AD 12), is limited to filling middle management positions, or where specific expertise is required.

Profile of staff and duration of employment

For the majority of its activities, the EPPO requires experts who can handle criminal cases. These tasks are related to the implementation of the EPPO's core activities. Additional tasks involve the management and functioning of the EPPO, in order to provide technical and administrative support to its core business.

The contract for Temporary Agents is for three years. In line with Article 8 of the CEOS, this contract may be renewed for three more years. In case of second renewal, the contract will be for an indefinite period.

The contract for Contract Agents is for two years. In line with Article 85 of the CEOS, this contract may be renewed for three years. In case of second renewal, the contract will be for an indefinite period.

B. Appraisal and reclassification/promotions

Implementing rules in place:

		Yes	No	If no, which other implementing rules are in place
Reclassification of TA		Y		EPPO College Decision 088/2021 of 08/09/2021 laying down General Implementing Provisions regarding Art. 54 of the Conditions of Employment of Other Servants of the European Union.
Reclassification of CA		Y		EPPO College Decision 087/2021 of 08/09/2021 on General Implementing Provisions regarding Art. 87(3) of the Conditions of Employment of Other Servants of the European Union.
Appraisal of TA		Y		EPPO College Decision 111/2021 of 25/10/2021 laying down General Provisions for implementing Art. 43 of the Staff Regulations and implementing the first paragraph of Art. 44 of the Staff Regulations for Temporary Staff.
Appraisal of CA		Y		EPPO College Decision 112/2021 of 25/10/2021 on General Provisions for implementing Art. 87(1) of the Conditions of Employment of Other Servants of the European Union and implementing the first paragraph of ART. 44 of the Staff Regulations.

The annual appraisal exercise focuses on staff performance. This includes a dialogue between the actors involved and the possibility for appeal.

The first reclassification procedure took place in 2022. In accordance with the Staff Regulations and implementing rules, eligibility criteria require a minimum of two years of service in the current grade.

The EPPO estimates a reclassification in accordance with Annex IB and Annex XIII of the Staff Regulations.

Table 1: Reclassification of TA/promotion of Officials

Grades	Average seniority in the grade among reclassified staff						
	2019	2020	2021	2022	2023	Actual average over 5 years ¹²	Average over 5 years (according to Decision C(2015)9563)
AD 5				3.6	2.33		2.8
AD 6				2.5	2.90		2.8
AD 7				2.9	2.83		2.8
AD 8				4.0			3
AD 9				4.0	3.71		4
AD 10					2.87		4
AD 11				6.0			4
AD 12							6.7
AD 13							6.7
AST 1							3
AST 2							3
AST 3				3.1	2.69		3
AST 4				2.5	2.86		3
AST 5				10.3	7.08		4
AST 6							4
AST 7							4
AST 8							4
AST 9							
AST 10 (Senior Assistant)							5
AST/SC 1							4
AST/SC 2					2.67		5
AST/SC 3							5.9
AST/SC 4							6.7
AST/SC 5							8.3

¹² The average is not applicable; the first reclassification exercise was in 2022

Table 2: Reclassification of Contract staff

Function Group	Grade	Staff in activity at 01.01.2022	How many staff members were reclassified in 2023	Average number of years in grade of reclassified staff members	Average over 5 years (according to Decision C(2015)9563)
CA IV	17				Between 6 and 10 years
	16		2	2.79	Between 5 and 7 years
	15				Between 4 and 6 years
	14				Between 3 and 5 years
	13		1	2.84	Between 3 and 5 years
CA III	12				
	11				Between 6 and 10 years
	10		2	2.71	Between 5 and 7 years
	9				Between 4 and 6 years
	8				Between 3 and 5 years
CA II	6				Between 6 and 10 years
	5				Between 5 and 7 years
	4				Between 3 and 5 years
CA I	2				Between 6 and 10 years
	1				Between 3 and 5 years

C. Gender representation

Table 1 - Data on 31/12/2023 - statutory staff (only officials, AT and AC)

		Official		Temporary		Contract Agents		Grand Total	
		Staff	%	Staff	%	Staff	%	Staff	%
Female	Administrator level	0	0%	46	22.2%	0	0%	46	22.2%
	Assistant level (AST & AST/SC)	0	0%	29	14%	14	6.8%	43	20.8%
	Total	0	0%	75	36.2%	14	6.8%	89	43%
Male	Administrator level	0	0%	87	42%	0	0%	87	42%

	Assistant level (AST & AST/SC)	0	0%	20	9.7%	11	5.3%	31	15%
	Total	0	0%	107	51.7%	11	5.3%	118	57%
Grand Total		0	0%	182	87.9%	25	12.1%	207	100%

Table 1b - Data on 31/12/2023 - European Delegated Prosecutors (EDPs)

EDPs	Number	%
Female	57	43,84%
Male	73	56.15%
Total	130	100%

Table 2 - Data regarding gender evolution over 5 years of the Middle and Senior management¹³

	2018		2023	
	Number	%	Number	%
Female Managers	n/a	n/a	1	17%
Male Managers	n/a	n/a	5	83%

¹³ Staff defined as middle manager by the applicable General Implementing provisions on middle management. As Senior Managers only the ECP and the AD are reported.

D. Geographical Balance

Table 1 on 31/12/2023 - statutory staff only (officials, AT and AC)

Nationality	AD + AC FG IV		AST/SC- AST + CA FGI/CA FGII/CA FGIII		TOTAL	
	Number	% of total staff members in AD and FG IV categories	Number	% of total staff members in AST SC/AST and FG I, II and III categories	Number	% of total staff
Austria	1	0.5%	0	0.0%	1	0.50%
Belgium	15	7.2%	5	2.4%	20	9.60%
Bulgaria	5	2.4%	3	1.4%	8	3.80%
Croatia	1	0.5%	2	1.0%	3	1.50%
Cyprus	3	1.4%	0	0.0%	3	1.40%
Czech Republic	2	1.0%	1	0.5%	3	1.50%
Denmark	0	0.0%	0	0.0%	0	0.00%
Estonia	1	0.5%	0	0.0%	1	0.50%
Finland	2	1.0%	0	0.0%	2	1.00%
France	8	3.9%	3	1.4%	11	5.30%
Germany	7	3.4%	4	1.9%	11	5.30%
Greece	12	5.8%	12	5.8%	24	11.60%
Hungary	5	2.4%	2	1.0%	7	3.40%
Ireland	2	1.0%	2	1.0%	4	2.00%
Italy	18	8.7%	12	5.8%	30	14.50%
Latvia	1	0.5%	2	1.0%	3	1.50%
Lithuania	3	1.4%	3	1.4%	6	2.80%
Luxembourg	1	0.5%	0	0.0%	1	0.50%
Malta	1	0.5%	2	1.0%	3	1.50%
Netherlands	3	1.4%	0	0.0%	3	1.40%
Poland	3	1.4%	2	1.0%	5	2.40%
Portugal	5	2.4%	1	0.5%	6	2.90%
Romania	21	10.1%	10	4.8%	31	14.90%
Slovakia	2	1.0%	2	1.0%	4	2.00%
Slovenia	5	2.4%	0	0.0%	5	2.40%
Spain	6	2.9%	6	2.9%	12	5.80%
Sweden	0	0.0%	0	0.0%	0	0.00%
United Kingdom	0	0.0%	0	0.0%	0	0.00%
TOTAL	133	64.2%	74	35.8%	207	100%

Table 2 - Evolution over 5 years of the most represented nationality in the EPPO

Most represented nationality	2018		2023	
	Number	%	Number	%
Italy			31	15%

E. Schooling

There are two European Schools in Luxembourg; one is located in Kirchberg and the other in Mamer. They are Type 1 European Schools, which means that they are free of charge for the children of EPPO staff members.

EPPO staff members are able to provide their children with an education in their mother tongue. The European Schools offer the European Baccalaureate, which is recognised in all Member States.

Agreement in place with the European School(s) of Luxembourg (LU I & LUX II)				
Contribution agreements signed with the EC on type I European schools	Yes	X	No	
Contribution agreements signed with the EC on type II European schools	Yes		No	X
Number of service contracts in place with international schools:	None			
Description of any other solutions or actions in place: n/a				

Annex VI. Environmental management

The EPPO occupies part of a building provided rent-free by the host state. This means that many of the environmental management parameters are managed by the host state, in full compliance with local environmental requirements. The IT infrastructure is currently provided by DIGIT, and the EPPO benefits from the same standard of environmental considerations that are applied at the European Commission.

The EPPO is taking a series of steps towards environment management, in its HQ premises, such as reduced CO₂ impact of business-related travel and increased online meetings, interviews of candidates etc. No plastic water bottles or cups are being used at the EPPO. Water filtering machines have been installed. The EPPO has improved waste separation by introducing recycling bins on every floor.

The EPPO aims to implement organisational measures to monitor and reduce its energy and water consumption, increase the use of sustainable procurement processes, such as local (sub-)suppliers and sustainable products (e.g. for cleaning and catering services). The EPPO also aims to reduce the use of electricity through the utilisation of energy-saving office equipment (i.e. Energy Star labelled computers, copiers, printers), and to reduce paper use in the office through the extensive use of electronic paperless systems (i.e. ARES).

Annex VII: Building policy

The EPPO occupies part of a building provided rent-free by the host state. A further two floors have been delivered in 2023, resulting in ten office floors in the Tower and four floors in the Annex. There are 340 office spaces and 19 meeting rooms of varying capacity, from 10 to 68 persons.

The lease agreement between the host state and the EPPO has been signed in 2022, and contains the conditions for payment of service costs by the EPPO. The utility costs amount to 750K with the two additional floors delivered.

Building Name and type	Location	SURFACE AREA (in m ²)			RENTAL CONTRACT					Host country (grant or support)
		Office space	non-office	Total	RENT (€/year)	Duration of the contract	Type	Breakout clause Y/N	Conditions attached to the breakout clause (if applicable)	
EPPO Headquarters	11 Avenue John F. Kennedy, 1855 Luxembourg Luxembourg	4 700	5 800	10500	n/a	20 years	Lease agreement			Host State support by providing and maintaining the accommodation

Annex VIII: Privileges and immunities¹⁴

EPPO privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
	The Luxembourgish government granted diplomatic status to the European Chief Prosecutor, the European Prosecutors and the Administrative Director.	The children of the staff of the EPPO have access to the European schools in Luxembourg. More information can be found in Annex V, under section 'Schooling'.

¹⁴ As per Host Agreement signed between the EPPO and the Government of the Luxembourg on 23.03.2019
EPPO Preliminary Draft Single Programming Document, 2025–2027

Annex IX. Evaluations

External Evaluations

The report of the audit of the **European Court of Auditors (ECA)** was published in the fourth quarter of 2023. The European Court of Auditors (ECA) concluded that the EPPO's revenue and payments underlying the accounts for the year ended 31 December 2022 are legal and regular in all material respects. The EPPO is following up on the ECA's previous year's recommendations and is closely monitoring the implementation of the action plans, which is reported upon in the Consolidated Annual Activity Report.

The **European Data Protection Supervisor (EDPS)** holds regular meetings with the Data Protection Function of EPPO, and provides recommendations following inspection activities.

Internal Monitoring and Evaluation

The first internal audit engagement of the **Internal Audit Service (IAS)** was initiated in the second quarter of 2023 and consisted of a limited review of the building blocks of assurance in place within EPPO budget implementation environment. A report is being expected in early 2024.

The EPPO has set up its **Internal Audit Capability (IAC)**, responsible for providing internal audit assurance and consulting services.

In order to reinforce the EPPO's internal monitoring and evaluation framework, **Key Performance Indicators (KPIs)** have been defined, linked to the annual and multi-annual work programme. The KPIs are monitored on a regular basis to assess the EPPO's overall progress towards achieving its objectives to take corrective actions where needed.

The EPPO has set up an internal **Personal Data Protection Function** to ensure and support, in an independent manner, the EPPO in achieving that the processing of operational as well as administrative personal data, is done in a way that is both lawful and in compliance with the provisions set out in the EPPO Regulation. Specifically, the Data Protection Officer, as appointed by the College, has a number of explicit legal obligations as set out in the EPPO Regulation, including incorporating the obligations under Regulation 1725/2018. The Data Protection Officer is obliged by the legal framework to provide an annual report to the European Chief Prosecutor and the College.

Annex X. Strategy for organisational management and internal control systems

Internal Control Environment

The EPPO administrative internal control environment¹⁵ is organised based on the Three Lines of Defence Model. This model distinguishes between the following functions involved in the effective implementation of internal control and risk management within EPPO:

1. First Line of Defence: The EPPO functions which own and manage internal control and risks.
2. Second Line of Defence: The EPPO functions which oversee internal control and risk management.
3. Third Line of Defence: The EPPO functions which provide independent assurance.

An additional fourth layer of defence, the “Fourth Line of Defence” is the European Court of Auditors (“ECA”) whose mission is to audit independently the collection and spending of European Union funds and, through this, to assess the way that the European institutions discharge the internal control functions.

One key component of the EPPO internal control environment is the Internal Control Framework (“ICF”) ¹⁶ which consists of five components and seventeen principles based on the COSO 2013 Internal Control-Integrated Framework^{17,18}, and guarantees flexibility for management and the organisational entities to adapt them to their specific context, while ensuring a consistent implementation and assessment reporting thereof.

On 02/06/2023, the Administrative Director, as part of its duty of the EPPO Authorising Officer, established formally the minimum standards he expects to see progressed toward to provide his assurance on the execution of EPPO Budget (assessment criteria) for each of the 17 internal control principles established by the EPPO Internal Control Framework (ICF).

The Internal Control Officer gathered relevant evidence (e.g. policies, procedures, and records) and performed a detailed review to determine whether the assessment criteria are respected (preliminary assessment of the implementation of the ICF on 31/08/2023). For the identified deviations, the Internal Control Officer corroborated further with the concerned stakeholders in order to identify the underlying root causes and proposed specific recommendations for addressing the issues identified.

¹⁵ Decision EPPO/2023/AD/155 of the Administrative Director on the policy of the EPPO Administrative Internal Control Environment

¹⁶ Decision 18/2021 of the College of the European Public Prosecutor's Office of 24 March 2021 on the European Public Prosecutor's Office Internal Control Framework

¹⁷ EC Communication to the Commission from Commissioner Oettinger, Revision of the Internal Control Framework, 19 April 2017, C(2017) 2373 final

¹⁸ The full text of the Internal Control-Integrated Framework is available at www.coso.org

The full implementation of the ICF is continuously monitored and reported upon at least once per year through the Annual Activity Report.

Anti-fraud Strategy

In accordance with Article 19 (4)(g) of the EPPO Regulation¹⁹, the Administrative Director shall be responsible for preparing an internal anti-fraud strategy for the EPPO, and for presenting it to the College for approval. Moreover, in accordance with Article 114(b) of the EPPO Regulation, the College, on the proposal of the European Chief Prosecutor, shall adopt an anti-fraud strategy, which is proportionate to the fraud risks having regard to the cost-benefit of the measures to be implemented.

Therefore, the EPPO adopted its anti-fraud strategy on 7 April 2021 (College Decision 20/2021). The EPPO developed and implemented its anti-fraud strategy in 2021, based on the methodology provided by OLAF and the Commission's anti-fraud strategy. It set out an action plan covering the period 2021–2022. During 2022, the EPPO reviewed and updated this strategy, setting up the new Anti-fraud Strategy covering the period 2023–2025. Its implementation will continue to be monitored annually with reporting to management.

The updated version of the Anti-fraud Strategy 2023–2025 reflects the lessons learned as well as the shortcomings identified from its first implementation to ensure continuity and anticipate emerging risks identified through the implementation of the Risk Management Policy (adopted by the EPPO College on 12/05/2021 - EPPO College Decision 043/2021). As an outcome of this review, the Anti-fraud Strategy life cycle is proposed to be expanded for two (2) to three (3) years covering 2023 to 2025. The objectives are proposed to be kept similar but the action plan has been updated and specific Key Performance Indicators have been fine-tuned. Finally, the updated Anti-fraud Strategy action plan is proposed to be monitored on a regular basis (at least annually) by the staff nominated Ethics coordinator (currently Internal Control Officer) under Supervised of the Administrative Director.

An essential part of the EPPO Anti-fraud Strategy is the fraud risk assessment, which is carried out annually and coordinated with the annual risk assessment in order to consider the existing control structure. The first fraud risk assessment exercise for EPPO was carried out in January 2021. The EPPO Anti-fraud Strategy sets three key objectives which aim to encompass all stages of the anti-fraud cycle: prevention, detection, investigation, recovery and sanction. These objectives are the following:

1. Promote a robust anti-fraud culture, as well as encouraging high ethical standards in line with the activities of the EPPO.

¹⁹ COUNCIL REGULATION (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')

2. Clarify roles and functions in relation to fraud risks.
3. Put in place procedures and processes for fraud prevention and detection purposes.

Each objective is linked with a set of specific anti-fraud related actions and indicators that are used for its assessment on an annual basis.

Risk Management

The EPPO adopted its Internal Control Framework (ICF) on 12 May 2021. Risk Management is part of effective internal control. Whereas the 17 Internal Control Principles (ICPs) constitute the basic management principles, Risk Management facilitates the establishment of unit-specific internal control environments and strategies, focusing on the activities and domains representing the highest risks.

The EPPO Risk Management process is divided into the following five steps:

1. Identification of objectives and outputs.
2. Risk identification and assessment.
3. Selection of risk response.
4. Implementation of risk response.
5. Monitoring and reporting.

The risk assessment exercise is the overall process of risk identification, analysis and evaluation and it is performed at least on an annual basis. Potential threats that could impact upon the achievement of the objectives of the EPPO are identified, and corresponding mitigating actions are defined as part of a critical risk assessment exercise.

The most critical risks identified for EPPO's activities and objectives and the corresponding mitigating actions are the following:

1. Disproportion between the growing number of cases that have to be handled and the stagnation of means at EPPO disposal.

Mitigating actions:

- Priority given to the continued growth in the number of EDPs over 2024.
- Sustained investment in automation and digital processing of Cases information and NEDPAs empowering.

2. EPPO fails to deploy control and support service frameworks delivering to stakeholders' assurances and standards required from EU IBOAs (legality, regularity of use of Budget, costs efficiency, Business Continuity, Ethics and Integrity, Security, etc.)

Mitigating actions:

- The control environment has been formalised and assessed on a regular basis.
- The internal control standards have been established, deployed and assessed on a regular basis.
- There is an ongoing effort to foster clarity on role and accountability among the different actors deploying the control environment.
- Findings of the second, third, fourth lines of defence as well as other supervising bodies are monitored and followed up.
- A system of integrated planning, monitoring, assessments and reports is being developed.
- The EPPO internal auditor is conducting a dedicated internal audit (light review on the building blocks of assurance) in order to assess whether this risk is sufficiently mitigated and identify eventual desirable corrective actions.

3. The security environment under which the EPPO operates is vulnerable and could fail exposing the organisation to severe threats in terms of cyber and physical security at central and decentralised levels.

Mitigating actions:

- The College of the EPPO has issued a request and received approval by the budget authority for front loading some security investment in 2023 that were initially requested for 2024.

4. The strategic institutional services partners the EPPO relies on to deliver essential services interrupt their service while EPPO is not in a position to substitute them. This could lead to disruptions in EPPO capacity to deliver its mission. This is particularly true for digital workplace services provided since EPPO starts by the European Commission Digit services, which might not remain accessible to EPPO beyond mid-2024.

Mitigating actions:

- Plan for acquiring capacity to operate digital workplace services autonomously from the European Commission in place for the organisation. However, this plan is not resourced in budget 2024 at the time of elaboration of this document.

Annex XI. Strategy for cooperation with third countries and/or international organisations

The EPPO shall foster its effectiveness by concluding working arrangements with the authorities of third countries and international organisations. Such working arrangements are concluded in accordance with Article 99 of the EPPO Regulation and may be of operational, strategic or technical nature.

It is recalled that for judicial cooperation in criminal matters with third countries, the EPPO is bound by agreements concluded by the Union in the areas that fall within the competence of the EPPO or to which the Union has acceded (Article 104 paragraph 3 of the EPPO Regulation). Furthermore, according to Article 104 (4) of the EPPO Regulation, other international agreements on mutual legal assistance to which participating Member States are party may apply to the EPPO, subject to notification by the participating Member States of the EPPO as a competent authority and acceptance by other contracting parties concerned.

Third countries

While in the setting-up phase, the EPPO focused on negotiations with EU agencies and bodies, and with authorities of EU Member States that do not participate in the enhanced cooperation; the EPPO aims to conclude working arrangements with authorities of priorities third countries to facilitate the cooperation and share its expertise with their competent authorities, as well. The EPPO prioritised partnerships with authorities of candidate countries to the EU and will pursue its partnerships around the globe in particular where the operational needs are highest. The EPPO can rely on judicial cooperation multilateral conventions from the Council of Europe or the United Nations, having been designated as a competent authority by respectively the participating member States or the European Union.

The EPPO supports negotiations by the Union of amendments to the existing EU agreements with third countries to be designated as a competent authority and also new agreements with third countries on cooperation in criminal matters with the EPPO, in accordance with Article 104(3) of the EPPO Regulation. To this end, the EPPO has send to the Commission its priorities: Canada, China and Hong Kong, Panama, Singapore, Taiwan, Thailand, Turkey, United Arab Emirates (UAE) and Ukraine. Based on operational needs, these priorities take into account the lack, or limitations in their implementation by some countries, of the agreements and multilateral conventions mentioned in Article 104(3) and (4) of the EPPO Regulation for judicial cooperation with these countries.

International organisations and networks

Within its mandate, the EPPO promotes a close cooperation with the United Nations Office on Drugs and Crime (UNODC), taking into account that the EPPO has been designated as a competent authority, by the EU party to the United Nations Convention against Corruption (UNCAC) and the United Nations Convention against Transnational Organized Crime (UNTOC). In this context, the EPPO participates, along with the Commission and other relevant EU institutions, bodies and agencies, in the respective Implementation Review Mechanism of UNCAC and UNTOC. The EPPO is a member of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network).

The EPPO will support and pursue strategic cooperation with the Organisation for Economic Co-operation and Development (OECD - observer to the OECD Working Group on Bribery in International Business Transactions; contribution to the OECD Taskforce on Tax Crimes (TFTC) and the Council of Europe (observer to the Committee on the operation of the European Conventions on International Cooperation in Criminal Matters – PC-OC).

The EPPO will support and pursue strategic cooperation, as observer, with the Camden Asset Recovery Inter-agency Network (CARIN) and European Partners against Corruption and the European contact-point network against corruption (EPAC/EACN).

The EPPO supports negotiations between the EU and INTERPOL to set up a framework for exchanging information and ensuring access to Interpol's databases especially in transnational investigations; and has organised a visit for Interpol's negotiation Team in its premises in 2023.

Establishing cooperation with the World Bank, in areas that fall within the EPPO mandate, is also envisaged.