

DECISION OF THE COLLEGE OF THE
EUROPEAN PUBLIC PROSECUTOR'S OFFICE

OF 29 JANUARY 2025

ON THE ADOPTION OF THE DRAFT SINGLE PROGRAMMING
DOCUMENT OF THE EUROPEAN PUBLIC PROSECUTOR'S
OFFICE FOR THE PERIOD 2026-2028

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

Having regard 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,

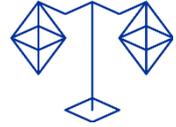
Having regard to Decision 002/2021 of the College of the European Public Prosecutor's Office of 13 January 2021 on the Financial Rules applicable to the European Public Prosecutor's Office, as amended and supplemented by the Decision 023/2023 of the College of the EPPO of 19 April 2023, and in particular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

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

Has adopted the following decision:

Article 1

¹ OJ L 283, 31.10.2017, p. 1–71.



Adoption of the Draft Single Programming Document

The preliminary draft Single Programming Document of the European Public Prosecutor's Office for the period 2026-2028, 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 29 January 2025.

On behalf of the College,

Laura Codruța KÖVESI
European Chief Prosecutor

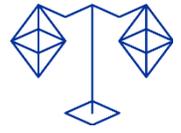
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EUROPEAN
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PROSECUTOR'S
OFFICE



College Decision 010/2025

DRAFT

**EPPO SINGLE PROGRAMMING
DOCUMENT 2026-2028**

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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: Case 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 decentralised 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 16884 crime reports; 2678 investigations were open as of 31 December 2024.

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

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').

institutions, bodies, offices and agencies of the EU will follow suit in 2026-2028, 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 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 and 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, misappropriation, 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 at least 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 recovery, 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 2026-2028 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, including the effect of Sweden and Poland joining the EPPO, as well as limits in EPPO capacity to process these cases.

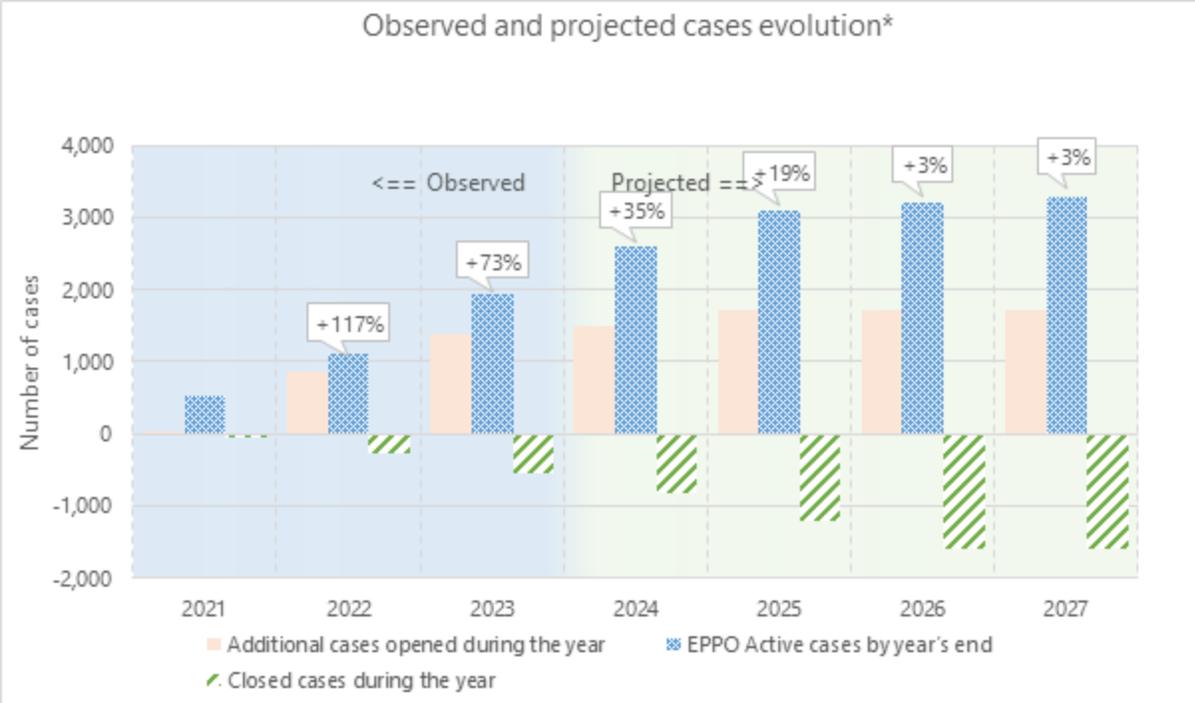
The EPPO capacity to process active cases is mainly influenced by the maximum work capacity of available EDPs, the maximum work capacity of EPs, the support of Case Support Officers, the average speed of EPPO investigations, and the corresponding national judicial proceedings. The growing maturity of 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 provide graphical representation of the number of expected active cases evolution as well as cases being closed for 2025 – 2027 in comparison to 2021-2024².

² Updated data and estimates to be provided in the final SPD 2026-2028.



The extent of the necessary organisational, budgetary and human resources adjustments for 2026–2028 cannot be estimated with certainty at this early stage, as there is no precedent for the EPPO.

This is why the SPD 2026–2028 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 2026-2028 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 2025, 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 2025 so as to develop, during 2025, 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 2025 unfinanced remain valid and have to be addressed in 2026.

The EPPO expenditure for 2026 is €124.9m, broken down as follows:

- Staff expenditure: €65.3 m.
- Infrastructure and operating expenditure: € 11.9 m.
- Operational expenditure: €47.7 m.

The organisational development the EPPO needs to achieve over the period 2026-2028, 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 2026-2028, 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 €85.9 m in 2025 to €161.8 m in 2028, of central office staff from the granted 307 in 2025 to 564 in 2028, and EDPs at decentralised level from 173 in 2025 to 250 in 2028.

Section II. Multi-annual Work Programme 2026-2028

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 2028. 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 fosters its effectiveness by building and strengthening partnerships with the competent authorities of non-participating member-states, third countries and international organisations.

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 2026-2028 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.

At the same time, and up to the limits of the available resources, the EPPO is:

- F. Enhancing the common institutional culture between all EPPO's stakeholders in order to improve effectiveness of investigations and prosecutions;
- G. Raising awareness of the EPPO's mandate in order to contribute to early detection (private party compliance, whistle blowing);
- H. Increasing its engagement in relevant international formats, to strengthen cooperation with its counterparts.

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 2026-2028 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 key actor in cross border investigations."
The aim is to further develop conditions 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 2026-2028

Progresses in delivering the mission of the EPPO is described through five general objectives.

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.

The EPPO is a transnational prosecution office operating in a multilingual environment which must be able to deal with a case irrespective of the official language of the proceedings and whose decisions may create legal effects in the participating Member States. This means that numerous procedural documents need to be translated into the languages of the Member States where the investigations are being conducted or into English (EPPO's working language). This activity needs to take into account the urgency

of the investigation, safeguard the confidentiality of the judicial proceedings and use the specific terminology and concepts of the criminal law of each Member State.

EPPO currently uses translation services provided by the Translations Centre, specifically by non-specialised translators, who are charging additional fees for urgent and confidential documents. Documents are sent via a dedicated channel and are processed in CdT’s environment with commonly agreed safeguards. In 2024, 15.167 pages were translated, with a total cost for the EPPO of approximately 2.3 million euro.

EPPO intends to establish a team of lawyer linguists to manage the operational human translations. This would allow us to maintain control over the process and ensure accuracy, developing EPPO’s own terminology and implementing proper compliance and quality controls, while eliminating significant risks to the security of the operational data.

The project could be implemented in stages, as an initial smaller team covering the most requested language pairs³, would allow EPPO to translate in-house most of the operational documents. The savings on the services acquired would be close to the costs for the additional staff⁴.

General objectives	Monitoring Indicators	Estimates
Deliver on the European Chief Prosecutor, the European College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors’ crime investigations and prosecution mandate.	<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 1. [3200 – 4500] at the end 2028 2. [700-1600] for year 2028 3. p.m. 4. € [400-900] m for year 2028 5. 229 by end 2026 240 by end 2027 250 by end 2028 6. 70 by the end of 2028
Deploy and make available information,	<ol style="list-style-type: none"> 1. EPPO Digital Forensics Lab deployed 	<ol style="list-style-type: none"> 1. Active from 2025

³ German, English, Spanish and Italian represent approximately half of the volume of documents to be translated.

⁴ Considering a benchmark of 150.000 euro / year for a member of staff (AD).

analysis and case management tools, to bolster up investigations and prosecutions effectiveness and efficiency.	<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 2. Active by end of 2027 3. Active by end of 2027 4. 6 Case Management System releases yearly in average over 2026-2028 period
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.	<ol style="list-style-type: none"> 1. Efficient cooperation with EU Partners in the context of the EU Anti-Fraud Architecture (AFA). 2. Number of institutional interactions with EPPO partners from non-participating Member States, non-European Union Countries, or international organisations or network, including signature of working arrangements. 3. Training, mostly, by the “EPPO Academy”, to strengthen EPPO’s staff and MSs’ investigators’ proficiency on EPPO investigation and prosecution policy and to contribute to law enforcement training”. 	<ol style="list-style-type: none"> 1. ≥95% of planned actions 2. ≥95% of planned actions 3. ≥95% of planned actions
Protect EPPO personnel, physical and digital assets from security threats.	<ol style="list-style-type: none"> 1. EPPO security strategy implemented and new strategy for the subsequent 5-year cycle (2029-2033) approved. 	<ol style="list-style-type: none"> 1. By end of 2028
Administer the EPPO to deliver on EU public administration standards.	<ol style="list-style-type: none"> 1. Percentage of Internal Control Framework (ICF) criteria present and functioning. 2. End-of-the-year occupancy (Statutory Staff, SNEs and EDPs) 3. Budget Execution rate 	<ol style="list-style-type: none"> 1. ≥95 % by end of 2028 2. ≥ 95% 3. > 95% of budgetary execution

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 2026–2028

The EPPO anticipates a gradual build-up over the period 2026–2028, requiring an estimated revenue of €161.8 m for 2028, and an increase of 324 in the number of Statutory Staff, EDPs and SNEs deployed in the EPPO's central and decentralised offices, in addition to the 480 posts available in 2025 at centralised and decentralised level.

The resources attributed by the Budgetary Authority for 2025 did not allow to progress as desired on the proposed development path 2025-2027, postponing the bulk of the necessary 2025 development to 2026-2028 programming period.

In terms of the number of staff the EPPO intends to deploy on each of its general objectives, the foreseen 2026-2028 evolution against 2025 authorised resources, is summarised in the table below:

General objectives	Authorised resources by EU budgetary Authority in 2025	Staff evolution compared to previous years ⁵		
		2026	2027	2028
Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate	196 & 173 EDPs	124 & 56 EDPs	3 & 11 EDPs	1 & 10 EDPs
Deploy and make available information-, analysis- and case management tools, to bolster up investigations and prosecutions effectiveness and efficiency	16	7	0	0
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	4	3	3
Protect EPPO personnel, physical and digital assets from security threats	18	3	1	0
Administer the EPPO to deliver on EU public administration standards	72	78	21	9
DEVELOPMENT OF CENTRAL OFFICE STAFF	307	216	28	13
DEVELOPMENT OF CENTRAL OFFICE STAFF & EDPs	480	272	39	23

⁵ Including effect of Poland becoming a participating Member State to the EPPO.

TOTAL STAFF CENTRAL OFFICE	307	523	551	564
TOTAL STAFF CENTRAL OFFICE & EDPs	480	752	791	814
OUT OF WHICH EDPs	173	229	240	250

Section III: Work Programme 2026

The Annual Work Programme 2026 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 2026 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 2026 Specific Objectives milestones within the EPPO multiannual general objectives and intervention strategy

General objective 2026-2028: 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.

Actions

- Receive, acknowledge, verify and register in the Case Management System (CMS) all EPPO Crime Reports (ECRs) and other reports on crimes received by the EPPO from national authorities and IBOAs, create registration cases and allocate them in accordance with the Internal Rules of Procedure;

- Register in Private Party Dossier reports on potential offences received from Private Parties, translate them, preliminary assess their relevance and manage the subsequent communication;
- Register in the CMS subsequent submissions of documents to ongoing cases;
- Manage the network of national EDPs Assistants (NEDPAs);
- Centralise and handle the CMS repository of operational contacts;
- Engage consistently with the DPO to ensure data protection compliance of the EPPO's processing operations, including when occurring outside of the EPPO Case Management System.

Expected results

- Upward trend in the number of investigations;
- Increase in number of Personal Data controller-processor agreements in place;
- Increase in the ability to handle complex investigations carried out by the EPPO.

Monitored indicators	Latest available data ⁶	Estimates by end 2026	Means of verification
No. of investigations opened during the year	1504 investigative cases opened	1700	CMS – regular statistics, EPPO Annual Report
No. of ongoing investigations	2678	3100	CMS – regular statistics, EPPO Annual Report
Number of reports on potential offences received from Private Parties	4626	[2500 – 3000]	CMS – regular statistics, EPPO Annual Report

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.

⁶ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

Actions

- The ECP, the College, the EPs and the EDPs direct investigations and prosecution cases with the support of case analysts and financial investigators;
- Ensure strong legal support for EPPO investigations and prosecutions, in particular concerning issues stemming from the lack of relevant case law;
- Ensure review of EPPO acts within legal obligations and rule of law standards, including personal data protection and human rights acquis.
- Assist the ECP and the EPs in their operational roles;
- Facilitate the functioning of PCs by providing prosecutorial expertise;
- Regularly review the procedures for the operations of the Permanent Chambers, incorporating the solutions identified in practice;
- Develop a monitoring tool for Permanent Chamber decisions;
- Provide access to subscription-based databases containing EU/national legislation, EU/national court decisions, and commentaries from academia (in line with the requirements of the work of PCs, EPs, EDPs and operational legal support staff).

Expected results

- More efficient and effective investigation and prosecution of offences affecting the EU's financial interests;
- Increased complexity of investigations;
- Increased consistency of the PC decisions with the jurisprudence of the national and European courts;
- Improved rate of prosecutions and convictions of those responsible for crimes against the EU budget;
- Enhanced deterrence of crimes committed against the EU budget;
- Upward trend of assets frozen.

Monitored indicators	Latest available data ⁷	Estimates by end 2026	Means of verification
No. of yearly indictments	178	[100-200]	CMS – regular statistics, EPPO Annual Report

⁷ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

No. of ongoing court cases	309	[150-250]	CMS – regular statistics, EPPO Annual Report
No. of yearly convictions	83 convictions before national courts	[40-60]	CMS – regular statistics, EPPO Annual Report
Value of assets seized during the year	€ 1.3 bn 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	28.67%	[20-30]%	CMS – regular statistics, EPPO Annual Report
Number of requests for assisting measures assigned to EDPs in a different MS	1258	[1000-1300]	CMS – regular statistics, EPPO Annual Report
Number of ongoing cross-border investigations	768	[500-600]	CMS – regular statistics, EPPO Annual Report
No. of ongoing investigations linked to non-EU countries	300	[150-200]	CMS – regular statistics, EPPO Annual Report
No. of ongoing investigations where the participation of a criminal	p.m	p.m.	CMS – regular statistics, EPPO Annual Report

organisation is recorded⁸			
Estimated value of damages involved in ongoing EPPO cases	€ 24.6 bn	€ [20-30] bn	CMS – regular statistics, EPPO Annual Report

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

Actions

- Issue notifications to reporting authorities, containing the information required to take precautionary, financial, administrative, disciplinary and judicial measures;
- Send notifications to all persons and organisations that reported to the EPPO information on potential crimes, in accordance with the applicable rules;
- Set up internal workflows to allow the EPPO to identify all instances in which information needs to be communicated;
- Establish specific contact points and other forms of expediting the transmission of information.

Expected results

- Increased level of awareness of the EPPO's stakeholders.
- Availability of information to enable the EU IBOAs to adopt decisions on possible intervention in the judicial proceedings as a civil party, where relevant, in accordance with Article 103(2) of the EPPO Regulation;
- Coherent notification practice established.

Monitored indicators	Latest available data⁹	Estimates by end 2026	Means of verification
Number of communications sent to IBOAs providing	479 Break-down of communications per IBOAs	[400-500]	Operations Unit report

⁸ The EPPO is currently updating the methodology for monitoring the number of investigations where the participation of a criminal organisation is recorded.

⁹ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

information allowing them to take appropriate measures	EC – 261; OLAF – 160; ECA – 15; EIB – 10; EP – 6; CINEA – 7; ECB – 5; REA – 5; EISMEA – 5; Europol – 1; EACEA – 1; HaDEA – 1; Others – 2		
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Specific Objective A.3.1 - Grow the EPPO’s prosecution capacity at the decentralised level.			
Actions			
<ul style="list-style-type: none"> • Increase the number of the European Delegated Prosecutors (EDPs) deployed; • Support and train the EDPs, NEDPAs and national reporting authorities; • Organise operational meetings and workshops. 			
Expected results			
<ul style="list-style-type: none"> • Adequate resources for the decentralised level; • Increased number of investigations and indictments initiated by the EPPO in the reporting period. 			
Monitored indicators	Latest available data¹⁰	Estimates by end 2026	Means of verification
No of EDPs deployed	173	230	HR quarterly report
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	HR quarterly report

¹⁰ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

		15 seminars organised by external providers	
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Specific Objective A.4.1 - Provide support to investigations via Case Support Officers (CSOs).

Actions

- Provide support to investigations via case analysts and financial investigators:
 - case based support
 - Specialised teams for the most prevalent types of fraud
 - Analyse high volumes of data
 - Identify links between investigations conducted in different MS
 - Monitor criminal typologies and patterns
- Maintain general overviews of various criminal phenomena (VAT fraud, expenditure fraud, non-VAT fraud, asset recovery, money laundering and organised crime)

Expected results

- Increased compliance with deadlines foreseen by the EPPO Regulation and Internal Rules of Procedure;
- Increased effectiveness in analysis of incoming information from competent national authorities, IBOAs and private parties;
- Improved overall investigation rates of offences affecting the EU's financial interests and, consequently, prosecution of those offences, when justified by the results of the investigations.

Monitored indicators	Latest available data ¹¹	Estimates by end 2026	Means of verification
Percentage of ongoing cases for which support is provided	25 %	25 %	Operations Unit report

¹¹ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

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.

Actions

- Implement a way of investigating PIF offenses by ensuring transnational strategy and its execution involving relevant operational stakeholders (PC, EDPs, investigators, etc.);
- Constitute internal resources to build and enhance a common EPPO knowledge, including collection of methods, tools and relevant legislation in the field of offences against EU budget;
- Document impact of approximation gaps in the field of criminal matters on EPPO activities, in particular regarding cross-border investigations.

Expected results

- Progressive definition of a set of minimum standard applicable to investigation and prosecution of PIF offences across Europe;
- Overview of various criminal phenomena and monitoring of relevant typologies and patterns;
- Constitute internal resources to build and enhance a common EPPO knowledge, including collection of methods, tools and relevant legislation in the field of offences against EU budget;
- Documented impact of approximation gaps in the field of criminal matters on EPPO activities, in particular regarding cross-border investigations;
- Contribution to shaping and harmonising the fight against fraud across the EU.

Monitored indicators	Latest available data¹²	Estimates by end 2026	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]	Operations Unit report, EPPO Annual Report

¹² Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

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

Actions

- Constitute internal resources to build and enhance a common EPPO knowledge, including collection of methods, tools and relevant legislation in the field of offences against EU budget;
- Document impact of approximation gaps in the field of criminal matters on EPPO activities, in particular regarding cross-border investigations.

Expected results

- Increased EU businesses and citizens' trust in EU Institutions;
- More unified and consistent EU actions against PIF offences, including common prosecution priorities;
- Progressive definition of a set of minimum standard applicable to investigation and prosecution of PIF offences across EU.

Monitored indicators	Latest available data¹³	Estimates by end 2026	Means of verification
No of yearly guides, booklets, or other resources to consolidate best investigative practices	7	[5-10]	Operations Unit report

¹³ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

General objective 2026-2028: 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			
Actions			
<ul style="list-style-type: none"> • Take steps to obtain direct access to relevant institutional partners’ databases where possible, in accordance with the underlying legal framework; • Acquire access to commercial information database relevant for financial investigations. 			
Expected results			
<ul style="list-style-type: none"> • Better reporting and streamlined flow of information; • Enriched provision of support to EPPO’s investigations. 			
Monitored indicators	Latest available data¹⁴	Estimates by end 2026	Means of verification
No of EU institutional and commercial databases accessible to the EPPO	39	[40-45]	Operations Unit report
Number of subscription-based legal databases accessible to the EPPO	9	12	Operations Unit statistics

Specific Objective B.1.2 - Deliver linguistic services to the characteristics required by the specific phase of the case management cycle.

¹⁴ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

Actions			
<ul style="list-style-type: none"> • Provide translation services: <ul style="list-style-type: none"> ○ on-demand translation service through the CdT ○ machine translation tool • Provide interpretation services: <ul style="list-style-type: none"> ○ interpretation services ○ ad-hoc interpretation for operations • Define the specific terminological needs of the EPPO and standardise them to reduce duration and costs; • Review the quality of translations provided by CdT to the EPPO and identify ways to increase efficiency; • Build solutions to improve the quality of translation services and efficiency of the processes involved, reducing the human translation needs and associated costs. 			
Expected results			
<ul style="list-style-type: none"> • Increased satisfaction rates by translation services; • Improved quality of the operational activity; • Extended use of e-translation portal for needs in cross-border cases. 			
Monitored indicators	Latest available data¹⁵	Estimates by end 2026	Means of verification
Percentage of CMS documents where machine translation is available	88.8 %	80 %	Operations Unit report
Volume of operational documents human translated (No of pages)	15167	14000	Operations Unit report

¹⁵ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

Specific Objective B.2.1 Streamline and further develop the Case Management System capabilities.

Actions

- Register, pre assess and assign all information reported under Art. 24 Regulation;
- Manage the HNH requests in accordance with EPPO's obligations;
- Develop new reporting tools;
- Fraud case updates and upgrades including the interface redesign, workflow changes, automation, etc.;
- Promote the new functionalities introduced with the new tools Private Parties and MyEPPOSpace and revise the daily working procedure to achieve the targeted benefits (enhanced collaboration in a compliant environment);
- Further improvements to Operational Document Management System and development of more user-friendly functionalities;
- Initiation of designing the premises for a next generation Case Management System development (CMS 2.0);
- Improve the operational procedures for the staff in charge of processing and registration of information reported to the EPPO, concerning potential offences;
- Train staff extensively in the use of relevant features of the CMS;
- Processing of and access to personal data in the CMS are subject to controls by the Data Protection Officer (DPO);
- Provide ad-hoc capabilities to support operational needs, deploying ad-hoc processing environments and software solutions;

Expected results

- Continuous improvement of existing tools to adjust them to the users expectations;
- Increased efficiency, productivity, user satisfaction;
- More efficient and faster processing of information from private parties;
- Swift and timely processing of information;
- Increased rate of standardisation of data and text inputting;
- Greater usability for the purposes of subsequent investigations and judicial proceedings;
- Improved monitoring and evaluation and identification of areas of improvement.
- Improved automation and efficiency;
- Secure environment to allow for temporary processing operations that cannot be performed within the CMS;

	<ul style="list-style-type: none"> Improved overall reporting rates of offences affecting the EU's financial interests; Minimised number of audit findings. 		
Monitored indicators	Latest available data ¹⁶	Estimates by end 2026	Means of verification
No of CMS major programme level releases during the year	3	4	Digital services dashboard
No of minutes a major component (EFC, IE, PPD or EPPBox) of CMS ecosystem was unavailable	Planned: 1.8k Unplanned: 1.5k	Unplanned: [800 – 1200]	Digital services dashboards

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.

Actions

- Upscale analytical capabilities, in terms of staffing, hardware and software and corresponding training, to provide analytical resources, services, and expertise that are either unavailable in EU MS or required due to the cross-border nature of the crimes under investigation;
- Foster EPPO answering capacity in cross border criminal phenomena, with common approach to every set of IT data seized during investigative procedures;
- Define and approve at organisational level the requirements for analytical environments and resources focusing on five key investigation techniques: Data Science Investigations, Operational Analysis, Digital Forensics, Open Source Intelligence (OSINT), and Cryptocurrency analysis;
- Plan and design Operational Digital Infrastructure Network (ODIN), define a strategy and solutions to resource the programme needs;
- Ensure in-house IT capacity for deployment and maintenance of ODIN;

¹⁶ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

- Ensure in-house capacity for specialised operational analyses and financial investigations;
- Further development of Digital Forensics, Operational Analysis Lab/infrastructure and up taking software solutions to accommodate increasing demand for CSO tasks;
- Establish an EPPO autonomous analysis capacity (NUIX, etc.), complementing MS investigative and analysis capacity by EPPO central office capacity; Design Data Warehouse, Open Source Intelligence and Crypto currency analysis environments;
- Provide the capability to perform business analysis of case data and extract reports and statistics to reinforce planning and monitoring activities and gain efficiencies.

Expected results

- Enhanced capacity for investigations and prosecutions to achieve operational goals, including complex investigations;
- Increased level of detection;
- Increased expertise and specialisation of the staff supporting the investigations in areas of analytics, forensics, and utilisation of cutting-edge tools and technology
- Enhanced communication and coordination during operational actions, such as action days, esp. simultaneously across several MS.
- Investigations support provided in a more impactful, relevant, and effective manner
- Enhanced capacity to address the growing number of cases requiring assistance from the Central Office, particularly in complex cross-border probes and other inquiries with absent or inadequate national-level resources.
- Improved ability to meet rising demand for assistance in specialised analysis and forensics
- Acquired insights from supporting investigations - including patterns, trends, best practices, and operational networks contacts - by utilising established processes to enhance the quality and effectiveness of support.
- Developed expertise and knowledge in each crime area to contribute to the operational and strategic efforts of the EPPO, including by strengthening horizontal strategic analysis capabilities.

Monitored indicators	Latest available data ¹⁷	Estimates by end 2026	Means of verification
Number of EPPO users of operational	43	39	Digital Steering Board reports

¹⁷ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

digital analytical tools by year end			
Number of cases where digital analytical tools were used to support investigations	5	15	Operations Unit report

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

Actions

- Improve secure information exchange tools:
 - continuous development and solution searches for secure communication platforms and tools for secure messaging and file exchange with different categories of partnerships for different types of scenarios (collaboration with partners, action days etc.);
 - Develop Information Exchange 2.0 (Implementation of the Hit/No Hit functionality within EPPO CMS – redesigning the processes to improve efficiency and connectivity with multiple partnerships);
- Develop further the EPPO Report Crime Portal, to improve the reporting channels, tools and procedures;
- Interoperability with other (judicial) information systems:
- Requirements elicitation and high-level design of solutions for real time case data mirroring between the national CMS and the EPPO CMS to reduce errors in data in transit;
 - Become a promoter of standardised interoperability models and contribute to the digitalization of the judicial exchanges within the EU;
 - Progress, where resources allow, in interoperability with one or more of EDES, ECRIS-TCN, national systems based on e-Codex.

Expected results

- Enhanced digital case data transfers between EPPO and National Authorities;
- Automatic case data transmission with formatted data;

- Reduced error rate, improved traceability and real time mirroring.
- More complete case information, accuracy, quality and rapidity of registration of information;

Monitored indicators	Latest available data¹⁸	Estimates by end 2026	Means of verification
Statistics on exchanges of information and hit/no hit requests	106 (Information exchange requests with Europol 107 (Hit/no hit requests, including hit/no hit follow-ups - OLAF) 0 (Hit/no hit requests, - EuroJust)	[300-400] [30-50] [-]	Operations Unit report

¹⁸ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

General objective 2026-2028: 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.

Actions

- Continue effective relationships with the EU Commission and relevant IBOAs, including by conducting awareness raising sessions for the targeted partners;
- Review and enhance procedures and reporting channels to enable IBOAs to effectively report information on crime in accordance with the applicable framework;
- Share information with stakeholders on investigations conducted by the EPPO in accordance with the relevant legal framework;
- Monitor the implementation of the agreement concluded with the European Commission and of the working arrangements concluded with OLAF, Europol, Eurojust and other IBOAs;
- Manage the operational communications with the European Commission, OLAF, Europol, Eurojust, other IBOAs, as well the recording of mutual legal assistance requests;
- Develop new reporting tools;
- Maintain and expand the network of contact points to facilitate access to information needed during the investigation;

Expected results

- Information exchange with Eurojust, OLAF and Europol contribute to achieving the mandates of partners;
- Further enhanced cooperation among anti-fraud bodies at EU level;
- Operational capacity of EPPO to implement its mandate under the Regulation is increased;
- Trust and engagement built with EPPO key partners;
- Procedures and channels are put in place with all IBOAs for reporting to the EPPO information on possible offences;
- Enhanced exchange of information and of relevant expertise in support of EPPO activities;

<ul style="list-style-type: none"> • Further enhanced cooperation among anti-fraud bodies at EU level. 			
Monitored indicators	Latest available data ¹⁹	Estimates by end 2026	Means of verification
The number of crime reports submitted by IBOAs during the year	113	[300-500]	Operations Unit report

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

Actions

- Take steps to tackle gaps in the protection of EU budget arising from lack of awareness raising on EPPO's jurisdiction when EU funds are allocated to third countries;
- Implement the strategy on cooperation with third countries and relevant international organisations and networks, including signature and implementation of working arrangements;
- Provide input to the negotiations initiated by the EU with third countries and international organisations relevant for the activity of the EPPO.

Expected results

- Increased cooperation from non-participating MS and third countries competent authorities needed in EPPO's complex and cross-border investigations, especially in relation to organised crime and asset recovery;
- Improved strategic relations with key third states, international organisations and networks to increase trust-based cooperation and sharing of expertise.

Monitored indicators	Latest available data ²⁰	Estimates by end 2026	Means of verification
Number of institutional engagements with EPPO partners from	n/a	>2025	EPPO website, Annual Report and Press release

¹⁹ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

²⁰ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

non- participating Member States, non-European Union Countries or international organisations or network, including signature and implementation of working arrangements			
Number of mutual legal assistance requests/European investigation orders in relation to non-participating Member States and third countries during the year	n/a	p.m.	CMS – regular statistics

Specific Objective C.2.1 - Maintain and diffuse Central Office and Decentralised Offices staff proficiency on investigation and prosecution standards on approach deployed by the EPPO.

Actions

- Take initiatives to ensure close cooperation and effective information exchange between the EPPO and the European Union and national competent authorities;
- Engage with the appropriate party in relation to the national infrastructures being used other than by the Central Office, to conclude appropriate controller-processor agreements;
- Ensure coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the EPPO Offices;
- Develop a common understanding and technical competencies of EPPO operational staff and EDPs:

<ul style="list-style-type: none"> • Training aimed at improving the hard and soft skills of the staff and the performance and efficiency of the EPPO; • Specialised training via partners and specialised providers (EJTN, EU learn fees) and other ad-hoc trainings; • Share experience and expertise gathered during its operations, including review of recurrent typologies of ongoing criminality related to PIF offences, new trends, risks and vulnerabilities; • Perform strategic reviews of ongoing criminality related to PIF offences, in order to identify recurrent typologies, but also new trends, risks and vulnerabilities. 			
Expected results			
<ul style="list-style-type: none"> • Efficient sharing and utilisation of EPPO knowledge; • Enhanced added value of EPPO in the EU anti-fraud strategy and related plans; • Deepen EPPO knowledge of fraud patterns and trends. 			
Monitored indicators	Latest available data²¹	Estimates by end 2026	Means of verification
Number of trainings on operational matters delivered during the year	20	[15-25]	Annual report

Specific Objective C.2.2 – Reinforce national law enforcement authorities investigators' competencies to reach specialised investigators working on EPPO investigations in alignment with the EPPO methodology.			
Actions			
<ul style="list-style-type: none"> • Pilot an 'EPPO academy', aiming to train national investigators on the specificity of the EPPO law enforcement context; • Build-up Law Enforcement Agencies' staff and Law Practitioners' preparedness (EPPO academy & EJTN long-term trainees). 			
Expected results			
<ul style="list-style-type: none"> • Build-up of technical capacity of national law enforcement authorities; 			

²¹ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

- Coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the Member States.

Monitored indicators	Latest available data²²	Estimates by end 2026	Means of verification
No of national law enforcement staff trained	46	[40-50]	Operations Unit report

²² Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

General objective 2026-2028: 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.

Actions

- Implement the EPPO information security strategy;
- Update Sensitive Non-Classified Information security rules and adopt cybersecurity rules;
- Adopt decentralised offices security standards and regularly share them with national authorities;
- Perform risk management for the EPPO central office, implement and update on the specific mitigating controls and emergency plans;
- Put in place Central office physical security measures and test them;
- Manage personnel assurance aspects (vetting process and security authorisations by the Security Authority);
- Monitor security risks for the European Prosecutors and operational staff;
- Manage the implementation of security controls and equipment, coordinate the implementation of security and resilience needs for secured areas and the EPPO data centre;
- Design, install and monitor works and remodelling of security systems.

Expected results

- Adequate level of safety of persons at EPPO central office, premises and assets;
- Adequate level of security for European Prosecutors and support staff;
- Adequate level of safety of all post-holders and visitors at the EPPO premises;
- Personal security clearances acquired timely and maintained for all individuals deployed on roles identified as requiring them;
- Adequate level of security for persons and assets in central and decentralised offices.

Monitored indicators	Latest available data²³	Estimates by end 2026	Means of verification
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²³ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

Percentage of decentralized offices assessed on-site, with improvement suggestions provided.	20% - Minimum standards approved - ongoing	> 60 % of decentralised offices have adopted minimum standards	Standard compliance reports from decentralised offices and security assessment documentation
Percentage of information security controls implemented in line with the EU Regulation 2841/2023	20%	> 75%	Audit
Percentage of business continuity controls implemented in line with ISO 22301	n/a	> 50%	Audit
Establish and strengthen collaboration with NSA and deliver timely counter-intelligence reports.	n/a	75% of MS NSA Reports delivered in 72 hrs	Meeting minutes and contact details Report delivery tracking time

General objective 2026-2028: 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.

Actions

- Develop, review and reassess organisational processes to gain efficiencies;
- Reinforce planning, monitoring and reporting capabilities to timely prepare multi-annual and annual planning and performance reporting documents;
- Coordinate and oversee the implementation of the EPPO's Strategy and Work Programme and ensure on-time delivery of internal reports (ad-hoc, monthly, or quarterly);
- Embed risk assessment exercise into the annual planning cycle;
- Ensure the implementation of the Internal Control Framework and assess its effectiveness by monitoring predefined control indicators;
- Coordinate the risk assessment/risk management exercise and closely monitor critical and/or cross-cutting risks;
- Monitor and report on the timely implementation of external and internal audit recommendations and discharge requirements;
- Review periodically the risk-based audit plans, identifying IAS and IAC's priorities;
- Further develop the organisation of information, including archiving and storage of documents and records;
- Considering the absence of dedicated resources to develop and implement a business continuity framework, only punctual actions to reinforce resilience of some of its system will be put in place;
- Coordinate and oversee the implementation of the EPPO non-operational records and document management policy, and the document management procedures, as well the policy and procedures concerning the preservation and transfer of documents.
- Adopt the EPPO Archival Management policy and procedures.

Expected results

- Timely annual planning and programming cycle and implementation of the Annual Work Programme and KPIs achieved as part of the SPD;
- Transparency and accountability of the EPPO's strategic planning and performance;
- Increased percentage of WP activities implemented, and progress made towards strategic priorities;
- Increased assurance on the effectiveness of the Internal Control System;

<ul style="list-style-type: none"> • Increased reliability of the EPPO’s accounts, governance systems and internal processes; • Timely implementation of internal and external audit and discharge recommendations; • Compliance with applicable legislation, policies, plans and procedures; • Increased economy and efficiency in the use of resources and assurance in reaching organisational objectives; • Availability, transparency and accountability of documents and records; • Improved business continuity for critical processes. 			
Monitored indicators	Latest available data²⁴	Estimates by end 2026	Means of verification
Percentage of Internal Control Framework Criteria present and functioning²⁵	71%	≥ 80%	Internal Control Officer report
Percentage of internal and external audit recommendations accepted and still pending	%	<20%	Core Register
Document and records management systems implementation	No	> 90% of non-operational records	Ares registration numbers for EPPO records
Business Continuity Plan in place and Disaster Recovery plan tested	No	Business Continuity and Disaster Recovery Plan in place	Compliance assessment to ISO 22301

²⁴ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

²⁵ 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.

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.

Actions

- Plan and monitor the implementation of the budget;
- Further develop finance and procurement related policies, procedures and workflows;
- Strengthen and manage procurement planning activities;
- Ensure that the accounts give a true and fair view of the financial position and results of the operations of EPPO in all material aspects;
- Implement the accounting rules and chart of accounts in accordance with the provisions adopted by the Commission's accounting officer;
- Validate the accounting systems and where appropriate systems laid down by the authorising officer to supply or justify accounting information.

Expected results

- Optimised budget execution, ensuring legality and regularity of budget management;
- Compliant, effective and efficient financial and procurement procedures;
- Minimised number of audit findings related to the reliability of annual accounts and to the legality and regularity of underlying transactions.

Monitored indicators	Latest available data²⁶	Estimates by end 2026	Means of verification
Budgetary execution rate	98.5%	> 95%	Finance & Procurement Dashboard
Percentage of late payments during the year	0.8 %	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

²⁶ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

Reliable annual accounts	Unqualified (clean) audit opinions ²⁷	Unqualified audit opinions	Audit opinions of the external auditor and the ECA
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Specific Objective E.3.1 – Build a strategic HR function, beyond a compliance-based programme.

Actions

- Introduce strategic HR planning and monitor the implementation of the establishment plan;
- Reinforce recruitment procedures to ensure timely and transparent recruiting and retaining of highly qualified personnel;
- Adopt a learning and development policy for all EPPO staff to support career development and optimise staff allocation and job grading;
- Support the succession planning for critical roles by ensuring the appropriate support to the development of high potentials;
- Ensure that the EPPO's vision, mission and values are established, clearly communicated and that staff is engaged on this topic;
- Ensure continued improvement of performance management (including strengthened cascading of objectives) and reclassification processes;
- Adapt the HR structure to the ongoing evolution of EPPO, seizing opportunities to deploy customer-friendly, efficient and compliant processes (with a focus on onboarding and exit processes, job descriptions and internal mobility).

Expected results

- Increased effectiveness, efficiency and service delivery in human resources;
- Availability of highly qualified staff to meet the EPPO's objectives;
- Timely fulfilment of the establishment plan and decrease in the vacancy rate;

²⁷ <https://www.eca.europa.eu/en/our-methodology>

The ECA form their audit opinion (statement of assurance), based on a structured financial and compliance audit approach, in order to conclude on the extent to which the annual accounts (financial statements) of the auditee present fairly, in all material respects, the financial position, operations, cash flows and the changes in the net assets, and were prepared in accordance with the applicable financial reporting framework ('reliability of accounts'); and the underlying transactions comply in all material respects with the applicable laws and regulations ('legality and regularity of underlying transactions'). The resulting audit opinion can be 1. Unmodified (clean, free from material misstatements) or modified. Depending upon the nature and severity of the matter under consideration the modified opinion can be either 2. Qualified 3. Adverse or 4. Disclaimer of opinion.

<ul style="list-style-type: none"> • High-quality working environment promoting equal opportunities; • Increased staff satisfaction and engagement with reduced turnover; • Engaged staff, motivated and aligned with a shared direction and sense of purpose; • Staff focused on objectives with the highest added value for EPPO; • Strengthened process robustness and compliance. 			
Monitored indicators	Latest available data²⁸	Estimates by end 2026	Means of verification
Year-end occupancy rate of Statutory Staff, SNEs and EDPs	95,2%	>95%	HR reports
Turnover rate (of Statutory Posts)	2,8%	< 5% of statutory staff leave on-own-initiative EPPO by the end of the year	HR reports
Percentage of compulsory onboarding trainings followed (within 9 months of employment, for statutory staff, SNEs and EDPs)	94,9%	>95%	L&D reports
Gender balance (of statutory staff: TAs, CAs, SNEs)	59,6% Male 40,4% Female	Reduced difference between the percentages observed in the beginning and in the end of the year	HR reports

²⁸ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

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.

Actions

- Develop the EPPO IT governance and strategic framework;
- Promote digitalisation and information management practices to support continuous organisational change;
- Explore new/improved ICT solutions for decentralised working methods and collaboration tools;
- Application Lifecycle Management at EPPO (Building the internal capacity to run development services and be less reliant on external suppliers);
- Ensure adequate business continuity in ICT services and systems within normal working regime and critical operations working regime, within the limit of available resources;
- Prepare for mid-term acquisition of digital workplace autonomy from the EC;
- Efficiently use IT and communication capabilities to support EPPO operational and strategic goals;
- Develop, maintain and implement digital workflows;
- Implement a dedicated digital projects’ governance framework.

Expected results

- Improved efficiency in ICT support;
- Standardisation of information management services and processes;
- Timely delivery of target, coherent and secure solutions.

Monitored indicators	Latest available data²⁹	Estimates by end 2026	Means of verification
EPPO provided digital services availability during normal working regime	Digital workplace services provided by the EC, so outside indicator scope	Every non-CMS digital service provided autonomously by the EPPO available > 95%.	Digital services unit reports and dashboards

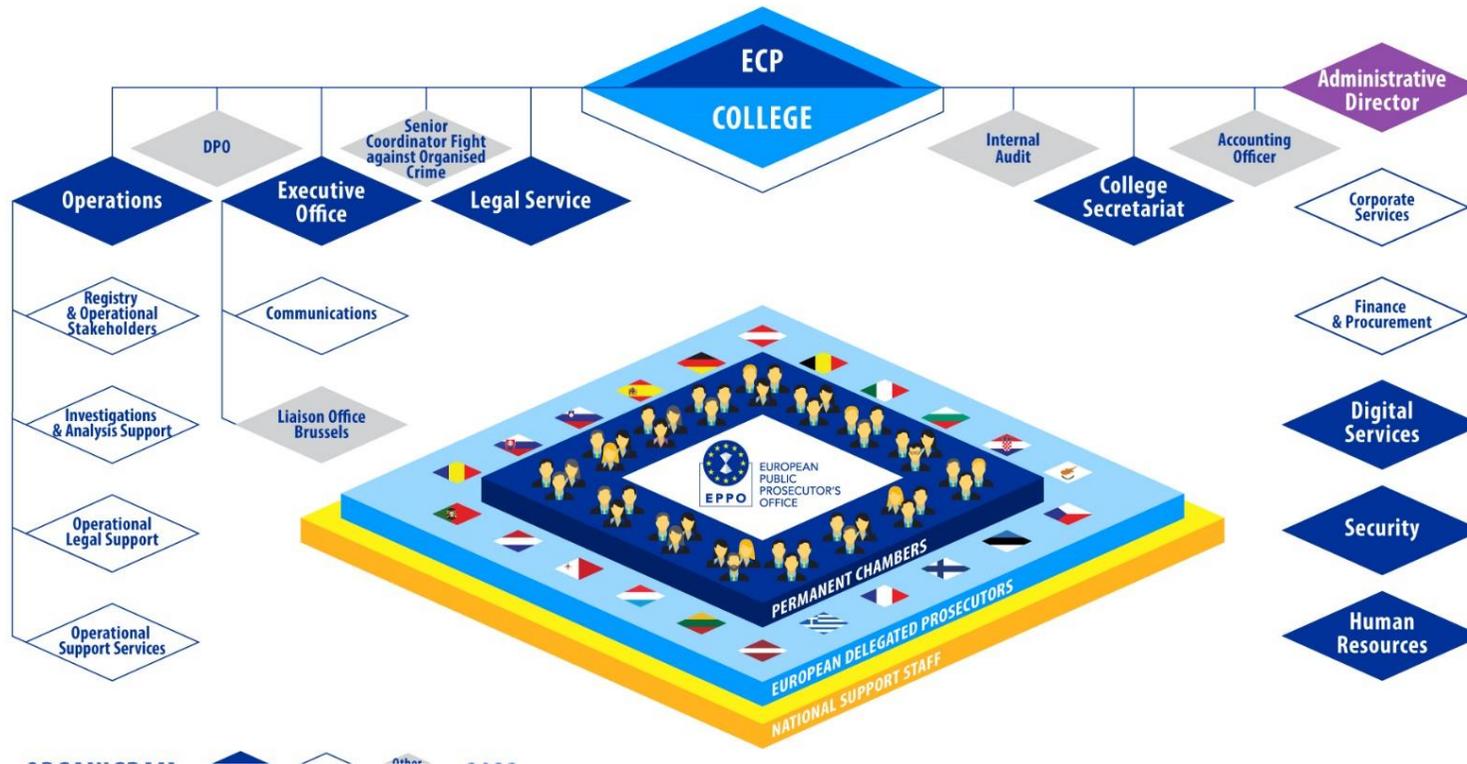
²⁹ Provisional numbers for latest data and estimates; Updated numbers to be included in the AAR 2024 and final SPD 2026-2028.

		User service support requests resolved within 2 working days in average.	
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ANNEXES

- Annex I** Organisational Chart
- Annex II** Resource Allocation per Activity
- Annex III** Financial Resources
- Annex IV** Human Resources – Quantitative
- Annex V** Human Resources – Qualitative
- Annex VI** Environmental Management
- Annex VII** Building Policy
- Annex VIII** Privileges and Immunities
- Annex IX** Evaluations
- Annex X** Strategy for the Organisational Management and Internal Control Systems
- Annex XI** Strategy for Cooperation with Third Countries and/or International Organisations

Annex I: Organisational chart



Annex II: Resource allocation per activity 2026–2028³⁰

Expenditure	2025			2026			2027			2028		
	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	134	62	56.6	237	83	78.2	240	83	95.4	241	83	99.0
Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency	15	1	12.6	22	1	18.4	22	1	19.5	22	1	20.0
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	4	1	0.9	8	1	1.4	11	1	2.2	14	1	2.8
Protect EPPO personnel, physical and digital assets from security threats	17	1	5.0	20	1	6.3	21	1	7.3	21	1	7.5
Administer the EPPO to deliver on EU public administration standards	65	7	10.8	143	7	20.6	164	7	29.8	173	7	32.5
TOTAL	235	72	85.9	430	93	124.9	458	93	154.2	471	93	161.8
EDPs	173			229			240			250		
TOTAL with EDPs	480			752			791			814		

³⁰ All figures are indicative and subject to adaptations in subsequent phases of the EU budgetary procedure.

Annex III: Financial resources 2026–2028³¹

Table 1 - Revenue

General revenues

REVENUES	2025 Revenues (€)	2026 Budget request (€)
EU contribution	85 913 405	124 870 000
Other revenue	-	-
TOTAL REVENUES	85 913 405	124 870 000

REVENUES	General revenues						
	Executed Budget 2024	Authorised Budget 2025	Budget 2026		VAR 2026/2025 (%)	Envisaged 2027	Envisaged 2028
			EPPO Request	Budget authorised			
1 REVENUE FROM FEES AND CHARGES							
2 CONTRIBUTIONS	76 382 368	85 913 405	124 870 000		45.3%	154 220 000	161 838 000
- <i>Of which assigned revenues deriving from previous years' surpluses</i>	1 580 592						
3 THIRD COUNTRIES' CONTRIBUTION (incl. EEA/EFTA and candidate countries)							
- <i>Of which EEA/EFTA (excl. Switzerland)</i>							
- <i>Of which candidate countries</i>							
4 OTHER CONTRIBUTIONS							
5 ADMINISTRATIVE OPERATIONS							
- <i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58)</i>							
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT							
7 CORRECTION OF BUDGETARY IMBALANCES							

³¹ All figures are indicative and subject to adaptations in subsequent phases of the EU budgetary procedure.

TOTAL	76 383 368	85 913 405	124 870 000		45.3%	154 220 000	161 838 000
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Additional EU funding: grant, contribution and service-level agreements

REVENUES	2025 Revenues (€)	2026 Budget Forecast (€)
TOTAL REVENUES	n/a	n/a

REVENUES	Additional EU funding: grant, contribution and service-level agreements						
	Executed Budget 2024	Authorised Budget 2025	Budget 2026		VAR 2024/2025 (%)	Envisaged 2027	Envisaged 2028
			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	2025		2026	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	41 934 000	41 934 000	65 296 000	65 296 000
Title 2 - Infrastructure and operating expenditure	9 138 000	9 138 000	11 880 000	11 880 000
Title 3 - Operational expenditure	34 841 405	34 841 405	47 694 000	47 694 000
TOTAL EXPENDITURE	85 913 405	85 913 405	124 870 000	124 870 000

EXPENDITURE	Commitment appropriations						
	Executed Budget 2024	Authorised Budget 2025	Draft Budget 2026		VAR 2026/2025 (%)	Envisaged 2027	Envisaged 2028
			EPP0 request	Budget authorised			
Title 1: Staff Expenditure	32 943 750	41 934 000	65 296 000		55.7%	89 310 000	95 084 000
Salaries & allowances	29 000 682	36 350 000	59 167 000		62.8%	83 059 000	88 709 000
- of which establishment plan posts	27 455 519	33 850 000	54 901 000		62.2%	77 648 000	83 189 000
- of which external personnel	1 545 163	2 500 000	4 266 000		70.6%	5 411 000	5 520 000
Expenditure relating to staff recruitment	480 642	616 000	1 195 000		94.0%	1 219 000	1 243 000
Employer's pension contributions							
Mission expenses	45 000	45 000	51 000		11.3%	52 000	53 000
Socio-medical infrastructure	1 782 315	2 362 000	2 355 000		-0.3%	2 402 000	2 450 000
Training	227 675	452 000	553 000		22.3%	564 000	575 000
External Services	1 360 141	2 079 000	1 947 000		-6.3%	1 986 000	2 026 000
Receptions, events and representation	20 000	20 000	20 000		-	20 000	20 000
Social welfare							

EXPENDITURE			Commitment appropriations				
	Executed Budget 2024	Authorised Budget 2025	Draft Budget 2026		VAR 2026/2025 (%)	Envisaged 2027	Envisaged 2028
			EPPO Request	Budget authorised			
Other staff-related expenditure	27 295	10 000	8 000		-20.0%	8 000	8 000
Title 2: Other administrative expenditure	8 698 830	9 138 000	11 880 000		30.0%	12 119 000	12 361 000
Rental of buildings and associated costs	3 544 957	3 599 000	5 452 000		51.5%	5 562 000	5 673 000
Information, communication technology and data processing	4 742 423	5 000 000	5 374 000		7.5%	5 482 000	5 592 000
Movable property and associated costs	322 619	454 000	918 000		102.2%	936 000	954 000
Current administrative expenditure	88 831	85 000	136 000		60.0%	139 000	142 000
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
Title 3: Operational activities	33 649 028	34 841 405	47 694 000		36.9%	52 791 000	54 393 000
TOTAL EXPENDITURE	75 291 608	85 913 405	124 870 000		45.3%	154 220 000	161 838 000

EXPENDITURE	Payment appropriations						
	Executed Budget 2024	Authorised Budget 2025	Draft Budget 2026		VAR 2026/2025 (%)	Envisaged 2027	Envisaged 2028
			EPO request	Budget authorised			
Title 1: Staff Expenditure	32 672 626	41 934 000	65 296 00		55.7%	89 310 000	95 084 000
Salaries & allowances	29 000 682	36 350 000	59 167 000		62.8%	83 059 000	88 709 000
- of which establishment plan posts	27 455 519	33 850 000	54 901 000		62.2%	77 648 000	83 189 000
- of which external personnel	1 545 163	2 500 000	4 266 000		70.6%	5 411 000	5 520 000
Expenditure relating to staff recruitment	449 548	616 000	1 195 000		94.0%	1 219 000	1 243 000
Employer's pension contributions							
Mission expenses	33 294	45 000	51 000		13.3%	52 000	53 000
Socio-medical infrastructure	1 672 727	2 362 000	2 355 000		-0.3%	2 402 000	2 450 000
Training	194 723	452 000	553 000		22.3%	564 000	575 000
External Services	1 287 142	2 079 000	1 947 000		-6.3%	1 986 000	2 026 000
Receptions, events and representation	9 492	20 000	20 000		-	20 000	20 000
Social welfare							
Other staff-related expenditure	25 018	10 000	8 000		-20.0%	8 000	8 000
Title 2: Other administrative expenditure	5 596 379	9 138 000	11 880 000		30.0%	12 119 000	12 361 000
Rental of buildings and associated costs	2 479 371	3 599 000	5 452 000		51.5%	5 562 000	5 673 000
Information, communication technology and data processing	2 822 091	5 000 000	5 374 000		7.5%	5 482 000	5 592 000
Movable property and associated costs	248 882	454 000	918 000		102.2%	936 000	954 000
Current administrative expenditure	46 036	85 000	136 000		60.0%	139 000	142 000
Postage / Telecommunications							

EXPENDITURE	Payment appropriations						
	Executed Budget 2024	Authorised Budget 2025	Draft Budget 2026		VAR 2026/2025 (%)	Envisaged 2027	Envisaged 2028
			EPP0 Request	Budget authorised			
Meeting expenses							
Running costs in connection with operational activities							
Information and publishing							
Studies							
Other infrastructure and operating expenditure							
Title 3 Operational activities	27 730 172	34 841 405	47 694 000		36.9%	52 791 000	54 393 000
TOTAL EXPENDITURE	65 999 177	85 913 405	124 870 000		45.3%	154 220 000	161 838 000

Table 3 - Budget outturn and cancellation of appropriations 2022 – 2024

Budget outturn	2022	2023	2024
Revenue actually received (+)	51 245 094	66 088 020	76 403 307
Payments made (-)	- 39 240 491	- 56 368 975	-66 090 804
Carry-over of appropriations (-)	- 11 036 684	- 9 484 616	-9 221 249
Cancellation of appropriations carried over (+)	626 190	1 662 288	286 680
Adjustment for carry-over of assigned revenue appropriations from previous year (+)		67 004	91 627
Exchange rate differences (+/-)	-13 516	- 5 818	34 795
Adjustment for negative balance from previous year (-)			
Total	1 580 593	1 957 903	1 504 356

Annex IV: Human resources – quantitative information for 2026–2028³²

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

A. Statutory staff and SNEs

Staff	Year 2024			Year 2025	Year 2026	Year 2027	Year 2028
	Authorised Budget	Actually filled as of 31/12/2024	Occupancy rate %	Authorised staff	Envisaged staff	Envisaged staff	Envisaged staff
ESTABLISHMENT PLAN POSTS							
Administrators (AD)	160	155	96.9%	163	255	268	272
Assistants (AST)	68	63	92.6%	68	170	185	194
Assistants/Secretaries (AST/SC)	4	4	100%	4	5	5	5
TOTAL ESTABLISHMENT PLAN POSTS	232	222	95.7%	235	430	458	471
OTHER STAFF	FTE corresponding to the authorised budget	Executed FTE as of 31/12/2024	Execution rate %	Headcount authorised budget	Envisaged FTE	Envisaged FTE	Envisaged FTE
Contract Agents (CA)	28	28	100%	29	29	29	29
Seconded National Experts (SNE)	29	25	83%	43	64	64	64
TOTAL OTHER STAFF	57	53	86.2%	72	93	93	93
TOTAL STAFF	289	275	95.1%	307	523	551	564

³² 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 providers³³

	Actually in place as of 31/12/2024
IT	32
Security	3
Executive Office	1
Administrative Directorate	2

- Interim workers

	Total FTEs in year 2024
Number	11.08

³³ 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 2026–2028

Function group and grade	Year 2024				Year 2025		Year 2026		Year 2027		Year 2028	
	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		25		25		25		25		26		26
AD 12		3		1		3		3		3		4
AD 11		2		1		2		6		7		7
AD 10		9		10		9		12		12		13
AD 9		8		7		8		12		15		15
AD 8		20		14		20		30		32		33
AD 7		44		43		45		63		65		66
AD 6		37		37		37		65		68		68
AD 5		10		15		12		37		38		38
AD TOTAL		160		155		163		255		268		272

Function group and grade	Year 2024				Year 2025		Year 2026		Year 2027		Year 2028	
	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		2		2
AST 6		3		2		3		4		7		10
AST 5		13		9		13		22		25		26
AST 4		33		33		33		74		79		81
AST 3		17		19		17		67		70		73
AST 2				0		0		0		0		0
AST 1				0		0		0		0		0
AST TOTAL		68		63		68		170		185		194
AST/SC 6		0		0		0						0
AST/SC 5		0		0		0						0
AST/SC 4		0		0		0						0

Function group and grade	Year 2024				Year 2025		Year 2026		Year 2027		Year 2028	
	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		3		3		3
AST/SC 2		3		3		3		2		2		2
AST/SC 1		0		0		0		0		0		0
AST/SC TOTAL		4		4		4		5		5		5
TOTAL		232		222		235		430		458		471
GRAND TOTAL		232		222		235		430		458		471

External personnel

Contract Agents

Contract agents	Headcount corresponding to the authorised budget 2024	Executed FTE as of 31/12/2024	Headcount as of 31/12/2024	Headcount corresponding to the authorised budget 2025	Headcount envisaged 2026	Headcount envisaged 2027	Headcount envisaged 2028
Function Group IV	14	6	6	15	15	15	15
Function Group III	14	22	22	14	14	14	014
Function Group II	0	0	0	0	0	0	0
Function Group I	0	0	0	0	0	0	0
TOTAL	28	28	28	29	29	29	29

Seconded National Experts

Seconded National Experts	Headcount corresponding to the authorised budget 2024	Executed FTE as of 31/12/2024	Headcount as of 31/12/2024	Headcount corresponding to the authorised budget 2025	Headcount envisaged 2026	Headcount envisaged 2027	Headcount envisaged 2028
TOTAL	29	25	25	43	64	64	64

Table 3 - Recruitment forecasts 2026 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 2026–2028

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. 3A 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 candidates having accrued scores above thresholds determined in advance by the Selection Board 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 recruits SNEs in order to benefit from their high level of professional knowledge and expertise.

SNEs are recruited following an EPPO recruitment procedure, following a call for expression of interests published in the EPPO's website addressed to permanent representations of EU Member States in Brussels. Permanent representations then disseminate the calls across their niches of interest.

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, the 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 the 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. Recruitment at higher grades (i.e. AD 9 to AD 11 and, in exceptional cases, at AD 12/AD 13), 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 initial contract of Temporary Agents is of three years. In line with Article 8 of the CEOS and the internal EPPO Decisions, such contracts are renewed indefinitely, except in cases of exceptions, where a first fixed-term renewal may take place (before a second renewal for an indefinite period).

The initial contract of Contract Agents is of three years. In line with Article 85 of the CEOS and the internal EPPO Decisions, such contracts are renewed indefinitely, except in cases of exceptions, where a first fixed-term renewal may take place (before a second renewal 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		EPPC 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		EPPC 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		EPPC 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 a possibility for appeals.

The first EPPC reclassification exercise took place in 2022. In accordance with the Staff Regulations and the relevant implementing rules, eligibility criteria establish a minimum of two years of service in the current grade for Staff Members to be considered eligible for reclassification.

The EPPC estimates a reclassification in accordance with Annex I.B and Annex XIII of the Staff Regulations.

Table 1: Reclassification of TA/promotion of Officials

Grades	Average seniority in the grade among reclassified staff						
	2020	2021	2022	2023	2024	Actual average over 5 years ³⁴	Average over 5 years (according to Decision C(2015)9563)
AD 5			3.6	2.33	2,04		2.8
AD 6			2.5	2.90	2,67		2.8
AD 7			2.9	2.83	2,07		2.8
AD 8			4.0		2,08		3

³⁴ The average is not applicable; the first reclassification exercise was in 2022

Grades	Average seniority in the grade among reclassified staff						
	2020	2021	2022	2023	2024	Actual average over 5 years ³⁴	Average over 5 years (according to Decision C(2015)9563)
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	2,06		3
AST 4			2.5	2.86	2,07		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

Table 2: Reclassification of Contract staff

Function Group	Grade	Staff in activity at 01.01.2024	How many staff members were reclassified in 2024	Average number of years in grade of reclassified staff members	Average over 5 years (according to Decision C(2015)9563)
CA IV	17	2			Between 6 and 10 years
	16				Between 5 and 7 years
	15	1			Between 4 and 6 years
	14	3	1	2,09	Between 3 and 5 years
	13				Between 3 and 5 years
CA III	12	2			
	11	2			Between 6 and 10 years
	10	8	4	3,42	Between 5 and 7 years
	9	5	4	2,08	Between 4 and 6 years
	8	1	1	2,08	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 31/12/2024 - statutory staff (only officials, AT and AC)

		Official		Temporary		Contract Agents		Grand Total	
		Staff	%	Staff	%	Staff	%	Staff	%
Female	Administrator level	0	0%	51	22%	3	1%	54	23%
	Assistant level (AST & AST/SC)	0	0%	31	13%	13	6%	46	19%
	Total	0	0%	82	35%	16	7%	98	42%
Male	Administrator level	0	0%	96	41%	3	1%	99	42%
	Assistant level (AST & AST/SC)	0	0%	32	14%	5	2%	37	16%
	Total	0	0%	128	55%	8	3%	136	58%
Grand Total		0	0%	210	90%	24	10%	234	100%

Table 1b - Data on 31/12/2024 - European Delegated Prosecutors (EDPs)

EDPs	Number	%
Female	72	47%%
Male	82	53%
Total	154	100%

Table 2 - Data regarding gender evolution over 5 years of the Middle and Senior management³⁵

	2019		2024	
	Number	%	Number	%
Female Managers	n/a	n/a	2	25%
Male Managers	n/a	n/a	6	75%

³⁵ 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 31/11/2024 - statutory staff only (officials, AT and AC)

Nationality	AD + CA 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	0.43%	0	0.00%	1	0.43%
Belgium	13	5.65%	6	2.61%	19	8.26%
Bulgaria	5	2.17%	3	1.30%	8	3.48%
Croatia	1	0.43%	2	0.87%	3	1.30%
Cyprus	3	1.30%	0	0.00%	3	1.30%
Czech Republic	2	0.87%	1	0.43%	3	1.30%
Estonia	1	0.43%	0	0.00%	1	0.43%
Finland	2	0.87%	1	0.43%	3	1.30%
France	9	3.91%	5	2.17%	14	6.09%
Germany	7	3.04%	4	1.74%	11	4.78%
Greece	16	6.84%	13	5.56%	27	12.39%
Hungary	5	2.17%	3	1.30%	8	3.48%
Ireland	2	0.87%	1	0.43%	3	1.30%
Italy	26	11.11%	7	3.00%	33	14.10%
Latvia	1	0.43%	2	0.87%	3	1.30%
Lithuania	4	1.74%	2	0.87%	6	2.61%
Luxembourg	1	0.43%		0.00%	1	0.43%
Malta	1	0.43%	2	0.87%	3	1.30%
Poland	4	1.71%	4	1.71%	6	3.42%
Portugal	7	3.04%	1	0.43%	8	3.48%
Romania	26	11.30%	14	6.09%	40	17.39%
Slovakia	2	0.87%	2	0.87%	4	1.74%
Slovenia	5	2.17%	0	0.00%	5	2.17%
Spain	5	2.17%	8	3.48%	13	5.65%
Sweden	1	0.43%	0	0.00%	1	0.43%
The Netherlands	3	1.30%	0	0.00%	3	1.30%
TOTAL	153	65.38%	81	34.62%	234	100%

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

Most represented nationality	2019		2024	
	Number	%	Number	%
Romania			40	17.4%

E. Schooling

There are two European Schools in Luxembourg; one is located in Kirchberg and the other one in Mamer. They are Type 1 European Schools, which means that they are free of charge for the children of EPPO staff members, as they are paid by the EPPO via the contribution agreements with the European Commission mentioned below.

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 host state, supporting the EPPO in promoting environmental management, installed several charging stations for electric vehicles in underground car park. Moreover, in order to enhance the building energy efficiency, the host state intends to replace all interior lighting and façade blinds in the course of 2025.

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. Water filtering machines have been installed on all floors. Moreover, water from these fountains is being gradually introduced to meetings and events with catering instead of plastic bottles. 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. Two additional 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.

Refurbishment of the remaining Tower floors as well as the reinforcement of security measures inside and outside the EPPO Central Office will be carried out by the host state in one project.

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 716K EUR.

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	6400	5 800	12200	n/a	10 years	Lease agreement			Host State support by providing and maintaining the accommodation

Annex VIII: Privileges and immunities³⁶

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'.

³⁶ As per Host Agreement signed between the EPPO and the Government of the Luxembourg on 23.03.2019.

Annex IX. Evaluations

External Evaluations

The [annual report](#) of the 2023 audit of the **European Court of Auditors (ECA)** was published on 24 October 2024. The European Court of Auditors (ECA) concluded that the EPPO's revenue and payments underlying the accounts for the year ended 31 December 2023 are legal and regular in all material respects. Only one observation remains open from ECA's previous year's recommendations and EPPO is closely monitoring its follow up, which is also to be 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. The final report was received in Q4 2024. An action plan has been developed and is being implemented by the EPPO to address the IAS recommendations. Furthermore, an Advisory Engagement on Information Technology (IT) in view of IT autonomy was launched by the IAS in the second semester of 2024 and is currently ongoing.

The EPPO has set up its **Internal Audit Capability (IAC)**, responsible for providing internal audit assurance and consulting services. The IAC Report for the period 2022-2024, as well as the IAC Activity Plan for 2025-2027 were submitted to the College for approval in January 2025. Audit activities and the development of an IAC Manual are ongoing.

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 quarterly 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 environment³⁷ 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”)³⁸ which consists of five components and seventeen principles based on the COSO 2013 Internal Control-Integrated Framework³⁹⁴⁰, and guarantees flexibility for

³⁷ Decision EPPO/2023/AD/155 of the Administrative Director on the policy of the EPPO Administrative Internal Control Environment

³⁸ 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

³⁹ EC Communication to the Commission from Commissioner Oettinger, Revision of the Internal Control Framework, 19 April 2017, C(2017) 2373 final

⁴⁰ The full text of the Internal Control-Integrated Framework is available at www.coso.org

management and the organisational entities to adapt them to their specific context, while ensuring a consistent implementation and assessment reporting thereof.

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 2022, the EPPO reviewed and updated its Anti-Fraud 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 was expanded from two (2) to three (3) years covering 2023 to 2025.

The three strategic objectives of the Anti-fraud Strategy aim to cultivate an anti-fraud culture, clarify roles in fraud prevention, and establish effective procedures and processes. Each objective is supported by a specific action plan and Key Performance Indicators fine-tuned to monitor proper its implementation.

Finally, the updated Anti-fraud Strategy action plan is 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.

Risk Management

Risk Management is part of effective internal control. While the 17 Internal Control Principles (ICPs) form the foundation of sound management practices, Risk Management enhances these principles by supporting the establishment of unit-specific internal control environments and strategies, prioritizing activities and domains with the highest

risk exposure. The Risk Management policy has been reviewed and further improved, with updated risk management procedures now being established to ensure a more robust and proactive approach to mitigating 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. Insufficient resources impacting EPPO's mission fulfilment. To mitigate this risk, measures are being implemented to strengthen control environments, strategically allocate resources to align with core operational priorities, enhance staffing in key areas such as human resources and procurement to meet EU public administration standards, and continuously refine controls to ensure long-term compliance and resilience.
2. Fragmented developments, constrained resources, and accelerated timelines in digital service adoption can result in operational disruptions. To mitigate this risk, a governance framework has been established to align digital initiatives with organisational priorities, innovation will be actively monitored to enable the timely adoption of new technologies, and resource challenges will be addressed to prevent duplication and ensure seamless service delivery.

3. Security-related threats, including unauthorised access, infrastructure failures, and personnel safety concerns. To address these challenges, security frameworks are being enhanced with robust physical and digital controls, measures will be implemented to protect personnel and critical information assets from external threats, and risks will be proactively managed to maintain a secure working environment.

By continuously refining remediation actions and enhancing its risk management strategies, EPPO remains proactive in addressing both existing and emerging risks. Continued efforts to reduce residual risks will safeguard the organization against potential operational disruptions. This commitment will also support EPPO's capacity to deliver on its mission while ensuring resources are optimised and aligned with strategic goals.

Annex XI. Strategy for cooperation with non-participating Member States, third countries and/or international organisations

The EPPO fosters its effectiveness by building and strengthening partnerships with the competent authorities of non-participating Member States, third countries and international organisations.

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

The EPPO prioritises, due to limited resources, partnerships with competent authorities of candidate countries to the EU, in particular Ukraine, and with countries with whom operational needs are higher especially in relation to Organised Crime Groups activities and asset recovery. 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 in August 2023: 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). The EPPO is observer to the OECD Working Group on Bribery in International Business Transactions and to the OECD Taskforce on Tax Crimes (TFTC).

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

The EPPO is also observer to the Committee on the operation of the European Conventions on International Cooperation in Criminal Matters (PC-OC) of the Council of Europe.

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.

The EPPO will support and pursue strategic cooperation, as observer, with the Ibero-american Network of Public Prosecutors (AIAMP) and its specialised networks on the investigation of financial offences, corruption and organised crime.

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