

# **EPPO SINGLE PROGRAMMING DOCUMENT 2026-2028**

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## List of acronyms

**CMS:** Case Management System

**ECA:** European Court of Auditors

**EIB:** European Investment Bank

**EPPO:** European Public Prosecutor's Office

**EU:** European Union

**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

**NEDPA:** National European Delegated Prosecutor's Assistant

**ODIN:** Operational Digital Infrastructure Network

**OECD:** Organisation for Economic Co-operation and Development

**PIF:** Protection of Financial Interests

**SNE:** Seconded National Expert

**TA:** Temporary Agent

**UNCAC:** United Nations Convention against Corruption

**UNODC:** United Nations Office on Drugs and Crime

**UNTOC:** United Nations Convention against Transnational Organised Crime

## Section I: General context

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

The European Public Prosecutor's Office (EPPO) is the independent public prosecution office of the European Union. It was set up by Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the EPPO. 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 21144 crime reports; 3217 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 institutions, bodies, offices and agencies of the EU (**IBOAs**) 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 achievements is in 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 the 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 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, IBOAs, 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. The 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.

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.

Nevertheless, 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 the 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.

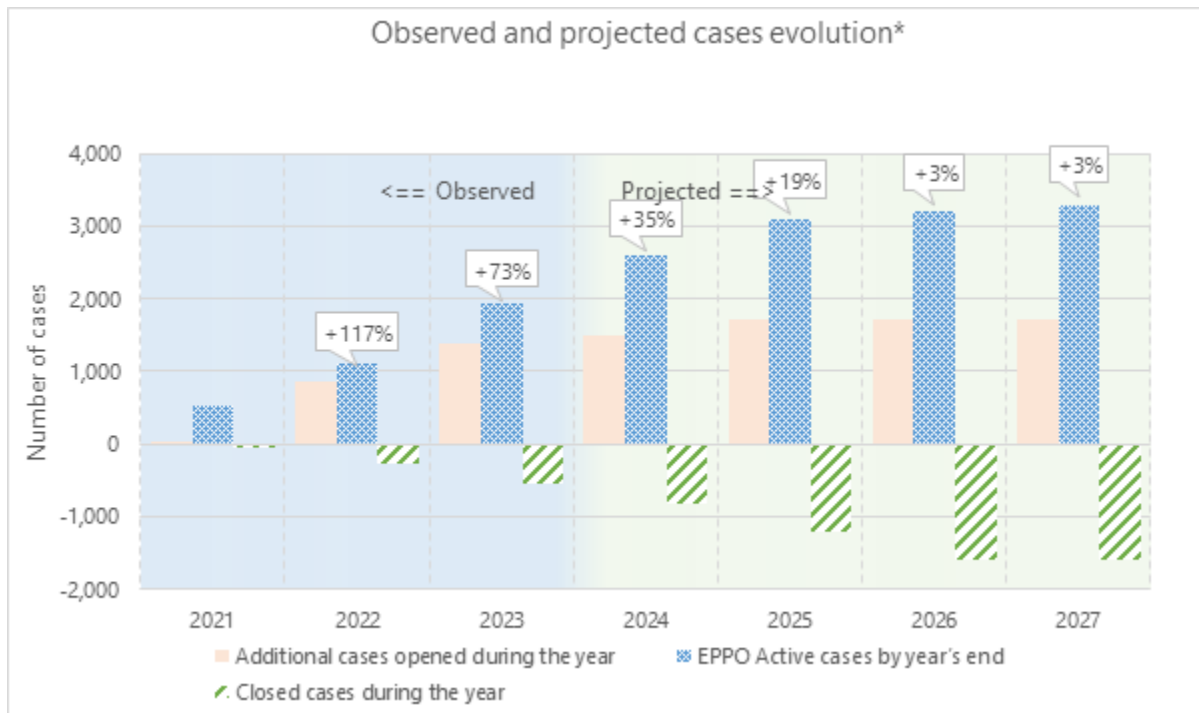
The expected continued increase in number of active cases is resulting from both the influx of new cases, including the effect of Sweden and Poland joining the EPPO, as well as limits in the EPPO capacity to process these cases.

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 the consequent increase in 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 Recovery and Resilience Facility (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 – 2024



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 EDPs;
- the security standing of the organisation;
- continued and essential adaptations of its Case Management System.

All the other identified needs for 2025 unfinanced remain valid and should be addressed in 2026. For this reason, and to address the EPPO's structural underfunded situation, the EPPO's budget estimate and request for 2026 amounted to €124,9m.

Nonetheless, the EPPO approved expenditure for 2026 is € 93m, broken down as follows:

- Staff expenditure: € 45.1 m.
- Infrastructure and operating expenditure: € 9.7 m.
- Operational expenditure: € 38.2m.

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 EDPs 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 CMS;
- The need to setup and operate an Operational Digital Infrastructure Network (ODIN);
- 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 highly 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 € 197.1 m in 2028, of central office staff from the granted 307 in 2025 to 509 in 2028, and EDPs at decentralised level from 175 in 2025 to 280 in 2028.

## **Section II. Multi-annual Work Programme 2026-2028**

### **II.1. Context**

Following the initial deployment period of the EPPO, 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 organisation and the crucial role of a high-performing IT-environment; be it at administrative level (CMS and IT-security), or at operational level (IT-forensic-support, ODIN) for investigations.

EPPO's Case Support Officers, 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 24 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 and continuously modernised IT-infrastructure, a key tool for day-to-day work and for long-term strategic agility. 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. Proactive investment in these areas safeguards business continuity and strengthens the

EPPO's capacity to face emerging cyber and data-driven crime. 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 strengthen its independence, as an 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 CMS 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 Organised Crime Groups 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's 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 ensure the use of specific terminology and concepts of the criminal law of each Member State.

The 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. .



The 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. In parallel, the EPPO will continue developing the automatic translation tools it is using, in order to provide a time and cost-efficient solution, whenever allowed by the national procedural provisions.

The project could be implemented in stages, as an initial smaller team covering the most requested language pairs<sup>1</sup>, 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 staff<sup>2</sup>.

OSINT (Open-Source Intelligence) offers significant benefits for investigations by providing fast, cost-effective, and expansive access to data from publicly available sources, allowing to contextualize suspects' activities and corroborate other evidence. The procedural safeguards foreseen by the national law regarding privacy, data handling, and admissibility are to be observed, as for the other types of evidence gathered during the investigation.

General objectives	Monitoring Indicators	Estimates
<b>Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate.</b>	<ol style="list-style-type: none"> <li>1. Number of active investigations by end of reporting period</li> <li>2. Number of terminated cases within the year.</li> <li>3. Average duration of investigations (measured yearly at termination time).</li> <li>4. Value of granted freezing orders following an EPPO act within the year.</li> <li>5. Number of EDPs deployed by end of reporting period.</li> <li>6. Number of Case Support Officers.</li> </ol>	<ol style="list-style-type: none"> <li>1. [3200 – 4500] at the end 2028</li> <li>2. [700-1600] for year 2028</li> <li>3. p.m.</li> <li>4. € [400-900] m for year 2028</li> <li>5. 182 by end 2026 240 by end 2027 280 by end 2028</li> <li>6. 70 by the end of 2028</li> </ol>
<b>Deploy and make available information, analysis and case management tools, to</b>	<ol style="list-style-type: none"> <li>1. EPPO Digital Forensics Lab deployed</li> <li>2. EPPO Operational analysis Lab deployed</li> </ol>	<ol style="list-style-type: none"> <li>1. Active from 2025</li> <li>2. Active by end of 2027</li> </ol>

<sup>1</sup> German, English, Spanish and Italian represent approximately half of the volume of documents to be translated.

<sup>2</sup> Considering a benchmark of 150.000 euro / year for a member of staff (AD).

<b>bolster up investigations and prosecutions effectiveness and efficiency.</b>	<ul style="list-style-type: none"> <li>3. Open-Source Intelligence (OSINT) deployed</li> <li>4. No. of major CMS releases put in production yearly by end of reporting period</li> </ul>	<ul style="list-style-type: none"> <li>3. Active by end of 2027</li> <li>4. 6 Case Management System releases yearly in average over 2026-2028 period</li> </ul>
<b>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.</b>	<ul style="list-style-type: none"> <li>1. Efficient cooperation with EU Partners in the context of the EU Anti-Fraud Architecture (AFA).</li> <li>2. Number of institutional interactions with EPPO partners from non-participating Member States, non-EU Countries, or international organisations or network, including signature of working arrangements.</li> <li>3. Training, 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.</li> </ul>	<ul style="list-style-type: none"> <li>1. ≥95% of planned actions</li> <li>2. ≥95% of planned actions</li> <li>3. ≥95% of planned actions</li> </ul>
<b>Protect EPPO personnel, physical and digital assets from security threats.</b>	<ul style="list-style-type: none"> <li>1. Following a mid-term review in 2026 of the Security Strategy 2024-2028, initiate the preparation of the new Security Strategy 2029-2033 building up on the evolution of the threat landscape and alignment with the updated business needs</li> </ul>	<ul style="list-style-type: none"> <li>1. By end of 2028</li> </ul>
<b>Administer the EPPO to deliver on EU public administration standards.</b>	<ul style="list-style-type: none"> <li>1. Percentage of Internal Control Framework (ICF) criteria present and functioning.</li> <li>2. End-of-the-year occupancy (Statutory Staff, SNEs and EDPs)</li> <li>3. Budget Execution rate</li> </ul>	<ul style="list-style-type: none"> <li>1. ≥95 % by end of 2028</li> <li>2. ≥ 95%</li> <li>3. &gt; 95% of budgetary execution</li> </ul>

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.2, 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.
- 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.
- The EPPO's capacity to dismantle cross border-operating organised crime networks, 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.
- The EPPO's ability to maintain its own digital workplace services independently from the European Commission's digital services.
- The development of dedicated digital solutions 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's ability 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.
- The capacity to deliver adequate level of HR customer services.
- The capacity to operate a fully compliant business continuity management framework.

### *Strategy for achieving efficiency gains*

The EPPO continues to face several significant challenges in the context of a substantially increased workload. The EPPO manages a growing number of incoming cases—both new investigations and the continued processing of ongoing cases through to final judgment—without a corresponding increase in human resources. This situation necessitates the implementation of more efficient work practices and tools, implementing initiatives and practices to achieve efficiency gains in prosecutions and investigations. These include updating the reporting channels that ensure flexibility and shorten the time required to register the information, automating parts of the workflows used to process reports sent by private parties, simplifying the access to translation and analytical tools, developing applications that can take over tasks currently performed by staff (such as

anonymization of documents), improving the data catalogue, modelling and ontology to facilitate its analysis, acquiring advanced analytical tools and exploring the use of artificial intelligence for clerical tasks.

### Evolution EPPO workload vs EPPO operational staff

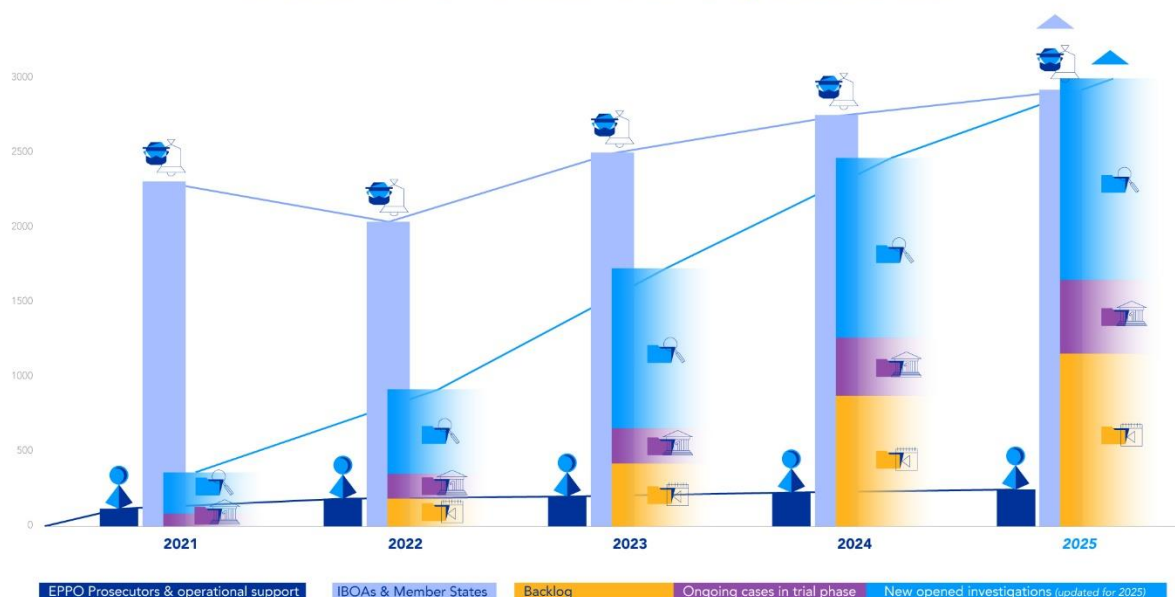


Table 1: evolution of the EPPO caseload versus the numbers of EDPs and EPPO staff.

The EPPO also implements the following actions towards the improvement of its internal processes:

- Adapt the budget implementation financial control environment to delegate and keep the relevant actors accountable, thus reducing administrative lead time and optimising investment decisions within pre-established envelopes.
- For lower risk financial transactions, re-balance between ex-ante and ex-post control, deploying ex-ante risks-profiled sampling checks, completed by ex-post effectiveness assurance regular reviews.
- Continue dedicated governance for issues of strategic importance (e.g. Digital Steering Board, etc.) to focus on coherence and delivery.
- Establish career paths and more specific job description framework to align staff with strategy and contribute to maintain high staff engagement.
- Use of inter-institutional procurement procedures or Service Level Agreements with EU IBOAs as EPPO standard goods/services acquisition method so as to

leverage on experience and weight of others, reduce costs, improve administrative efficiency, promote best practices, and cross-institutional benchmarking.

- Optimise key processes and achieve an increase in organisational performance, service quality and cost-effectiveness.

## **II.5. Resource programming 2026–2028**

The EPPO anticipates a gradual build-up over the period 2026–2028, requiring an estimated revenue of € 197.1 m for 2028, and 789 Statutory Staff, EDPs and SNEs deployed in the EPPO's central and decentralised offices.

The resources attributed by the Budgetary Authority for 2026 did not allow to progress as desired on the proposed development path 2026-2028, postponing the bulk of the necessary 2026 development to 2027-2029 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, details can be found in Annex II.

Following the signature of a Contribution Agreement with the European Commission on 30 September 2025, € 511 758 have been earmarked for the EPPO to finance 2 Contract Agent positions until the end of 2027 to strengthen EPPO's capacity to carry out tasks compatible with its mandate in relation to the Ukraine Facility Regulation. Further details can be found in Annex XII.

## 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	Estimates by end 2026	Means of verification
<b>No. of investigations opened during the year</b>	1157 investigative cases opened	1700	CMS – regular statistics, EPPO Annual Report
<b>No. of ongoing investigations</b>	3217	3500	CMS – regular statistics, EPPO Annual Report
<b>Number of reports on potential offences received from Private Parties</b>	2888	[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.**

#### 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);
- Develop an asset recovery culture and enhance EPPO's central office capabilities to support asset recovery operations.

#### 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;
- Increase in the number of money laundering investigations;
- Increase asset recovery rates;
- 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	Estimates by end 2026	Means of verification
<b>No. of yearly indictments</b>	152	[100-200]	CMS – regular statistics, EPPO Annual Report
<b>No. of ongoing court cases</b>	449	[400-500]	CMS – regular statistics, EPPO Annual Report
<b>No. of yearly convictions</b>	73 convictions before national courts	[60-80]	CMS – regular statistics, EPPO Annual Report



<b>Value of assets seized during the year</b>	€ 2.42 bn in granted freezing orders	[1bn - 3bn]	EPPO Annual Report, CMS –statistics (when implemented in the CMS)
<b>Percentage of ongoing investigations involving more than one MS</b>	27.78%	[20-30] %	CMS – regular statistics, EPPO Annual Report
<b>Number of requests for assisting measures assigned to EDPs in a different MS</b>	959	[1000-1300]	CMS – regular statistics, EPPO Annual Report
<b>Number of ongoing cross-border investigations</b>	894	[800-900]	CMS – regular statistics, EPPO Annual Report
<b>No. of ongoing investigations linked to non-EU countries</b>	136	[150-200]	CMS – regular statistics, EPPO Annual Report
<b>No. of ongoing investigations where the participation of a criminal organisation is recorded<sup>3</sup></b>	406 (PIF crime-focused criminal organisation)	p.m.	CMS – regular statistics, EPPO Annual Report
<b>Estimated value of damages involved in ongoing EPPO cases</b>	€ 38.66 bn	€ [30-40] bn	CMS – regular statistics, EPPO Annual Report

<sup>3</sup> The EPPO is currently updating the methodology for monitoring the number of investigations where the participation of a criminal organisation is recorded.

**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.

<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
<b>Number of communications sent to IBOAs providing information allowing them to take appropriate measures</b>	757 Break-down of communications per IBOAs: EC – 527; OLAF – 145; Executive Agencies – 38; EIB – 22; ECA – 8; Europol – 4; EP – 2; Others – 11	[700-800]	Operations Unit report

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

- 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**

- Adequate resources for the decentralised level;
- Increased number of investigations and indictments initiated by the EPPO in the reporting period.

Monitored indicators	Latest available data	Estimates by end 2026	Means of verification
<b>No of EDPs deployed</b>	175	182	HR quarterly report
<b>No of training sessions provided to EDPs</b>	20 4 EDPs workshops 1 all EDPs event 15 EJTN seminars	19 3 EDPs events 1 all EDPs event 15 seminars organised by external providers	HR quarterly report

**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

<ul style="list-style-type: none"> <li>Maintain general overviews of various criminal phenomena (VAT fraud, expenditure fraud, non-VAT fraud, asset recovery, money laundering and organised crime)</li> </ul>			
<b>Expected results</b>			
<ul style="list-style-type: none"> <li>Increased compliance with deadlines foreseen by the EPPO Regulation and Internal Rules of Procedure;</li> <li>Increased effectiveness in analysis of incoming information from competent national authorities, IBOAs and private parties;</li> <li>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.</li> </ul>			
Monitored indicators	Latest available data	Estimates by end 2026	Means of verification
Percentage of ongoing cases for which support is provided	25 %	25 %	Operations Unit report

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

**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;

<ul style="list-style-type: none"> <li>• 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;</li> <li>• Documented impact of approximation gaps in the field of criminal matters on EPPO activities, in particular regarding cross-border investigations;</li> <li>• Contribution to shaping and harmonising the fight against fraud across the EU.</li> </ul>			
<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
<b>No. of strategic reports on the typologies identified in various types of EU fraud affecting EU funds issued during the year</b>	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

### 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.

<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
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<b>No of yearly guides, booklets, or other resources to consolidate best investigative practices</b>	7	[5-10]	Operations Unit report
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**General objective 2026-2028: Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency.**

<b>Specific Objective B.1.1 - Establish and maintain access to information databases</b>			
<b>Actions</b>			
<ul style="list-style-type: none"> <li>Take steps to obtain direct access to relevant institutional partners' databases where possible, in accordance with the underlying legal framework;</li> <li>Acquire access to commercial information database relevant for financial investigations.</li> </ul>			
<b>Expected results</b>			
<ul style="list-style-type: none"> <li>Better reporting and streamlined flow of information;</li> <li>Enriched provision of support to EPPO's investigations.</li> </ul>			
<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
<b>No of EU institutional and commercial databases accessible to the EPPO</b>	39	[40-45]	Operations Unit report
<b>Number of subscription-based legal databases accessible to the EPPO</b>	9	12	Operations Unit statistics

<b>Specific Objective B.1.2 - Deliver linguistic services to the characteristics required by the specific phase of the case management cycle.</b>
<b>Actions</b>
<ul style="list-style-type: none"> <li>Provide translation services:             <ul style="list-style-type: none"> <li>on-demand translation service through the CdT</li> </ul> </li> </ul>

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



### 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.;
- Assess and pilot new solutions to integrate advanced analytics, AI-assisted search and predictive features to speed case analysis and detection of complex fraud patterns;
- Activate Customer journey initiatives involving representatives of national offices to revise the daily working procedure and target more efficiency, usability and enhanced collaboration in a compliant environment;
- Design and develop new core functionalities tailored-made to EPPO procedures for document management and notifications management;
- Initiation of designing the premises for a next generation Case Management System development (CMS 2.0);
- Integration with next generation of secure exchange reporting mechanisms – EPPO-Connect portal – and Interoperability implementation through eCodex EPPO Use case pilot with at least 1 Member State
- 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;
- Strengthen cybersecurity and resilience measures to protect sensitive evidence and guarantee business continuity.

#### Expected results

- Continuous improvement of existing business workflows and solutions 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;

<ul style="list-style-type: none"> <li>• Increased rate of standardisation of data and text inputting;</li> <li>• Greater usability for the purposes of subsequent investigations and judicial proceedings;</li> <li>• Improved monitoring and evaluation and identification of areas of improvement.</li> <li>• Increased automation and efficiency;</li> <li>• Enhanced analytical capability and interoperability with EU judicial and law-enforcement systems;</li> <li>• Improved overall reporting rates of offences affecting the EU's financial interests;</li> <li>• Minimised number of audit findings.</li> </ul>			
<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
<b>No of CMS major programme level releases during the year</b>	4	4	Digital services dashboard
<b>No of minutes of unplanned downtime during working hours for a major component (EFC, IE, PPD or EPPBox) of CMS ecosystem</b>	1.5k	1200-1500 minutes	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;
- 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	Estimates by end 2026	Means of verification
<b>Number of EPPO users of operational digital analytical tools by year end</b>	43	50	Digital Steering Board reports
<b>Number of cases where digital analytical tools were used to support investigations</b>	5	25	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 the EPPO Connect 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.

<ul style="list-style-type: none"> <li>Explore modular architectures to support future expansion and integration with upcoming EU justice platforms.</li> </ul>			
<b>Expected results</b>			
<ul style="list-style-type: none"> <li>Enhanced digital case data transfers between EPPO and National Authorities;</li> <li>Automatic case data transmission with formatted data;</li> <li>Reduced error rate, improved traceability and real time mirroring.</li> <li>More complete case information, accuracy, quality and rapidity of registration of information;</li> <li>Contribution to the EU's wider objective of a seamless, trusted European digital justice space.</li> </ul>			
<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
<b>Statistics on exchanges of information and hit/no hit requests</b>	<p>106 (Information exchange requests with Europol)</p> <p>107 (Hit/no hit requests, including hit/no hit follow-ups - OLAF)</p> <p>0 (Hit/no hit requests, - EuroJust)</p>	<p>[300-400]</p> <p>[30-50]</p> <p>[-]</p>	Operations Unit report

**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;
- Integrate modern secure digital platforms and standards (e.g. common data models, AI-assisted analytics) to support fast, traceable information flows;
- Develop with the support of EU LISA a dedicated format for exchanging information that could be used for the interoperability of Case Management Systems;
- 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;
- Assess jointly with COM the efficiency of the new reporting templates and adapt them as necessary to ensure sufficient information is provided to allow for the adoption of recovery measures;
- Monitor the implementation of the amended 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;
- Continue the project of connecting all DGs to the EPPO Box to allow for direct reporting and access to information required for the investigation;
- Develop new reporting tools to replace the ECR with a flexible interactive format that allow the sharing of automatic feedback;
- Strengthen cyber-resilience and data-protection measures across all cooperation channels;
- Maintain and expand the network of contact points to facilitate access to information needed during the investigation;

<ul style="list-style-type: none"> <li>Finalise the negotiations for the conclusion new working arrangements with the European Central Bank, AMLA, Frontex.</li> </ul>			
<b>-Expected results</b>			
<ul style="list-style-type: none"> <li>Information exchange with Eurojust, OLAF and Europol contribute to achieving the mandates of partners;</li> <li>Further enhanced cooperation among anti-fraud bodies at EU level;</li> <li>Operational capacity of EPPO to implement its mandate under the Regulation is increased;</li> <li>Trust and engagement built with EPPO key partners;</li> <li>Procedures and channels are put in place with all IBOAs for reporting to the EPPO information on possible offences;</li> <li>Enhanced exchange of information and of relevant expertise in support of EPPO activities;</li> <li>Higher resilience of digital cooperation channels and strengthened protection of sensitive evidence;</li> <li>Further enhanced cooperation among anti-fraud bodies at EU level.</li> </ul>			
<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
<b>The number of crime reports submitted by IBOAs during the year</b>	107	[200-400]	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.

<b>Expected results</b>			
<ul style="list-style-type: none"> <li>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;</li> <li>Improved strategic relations with key third states, international organisations and networks to increase trust-based cooperation and sharing of expertise.</li> </ul>			
<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
<b>Number of institutional engagements with EPPO partners from non- participating Member States, non- European Union Countries or international organisations or network, including signature and implementation of working arrangements</b>	116	80-100	EPPO website, Annual Report and Press release
<b>Number of mutual legal assistance requests/European investigation orders in relation to non-participating Member States and third countries during the year</b>	161	p.m.	CMS – regular statistics
<b>Number of communications sent to IBOAs providing information</b>	187	[100-200]	Operational Unit report



<b>allowing them to take appropriate measures</b>			
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**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 EU 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;
- 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 on new trends, risks and vulnerabilities related to PIF offences in order to foster crime reporting and improve cooperation with the EPPO's partners.
- 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**

- 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 data	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**

- Pilot an 'EPPO academy', aiming to train national investigators on the specificity of the EPPO law enforcement context;
- Integrate modules on digital evidence handling, AI-assisted analytics and secure data exchange into the EPPO academy curriculum;
- Build-up Law Enforcement Agencies' staff and Law Practitioners' preparedness (EPPO academy & EJTN long-term trainees).
- Foster continuous knowledge-sharing with EU agencies (Europol, Eurojust, CEPOL) to anticipate emerging criminal trends and technologies.

**Expected results**

- Build-up of technical capacity of national law enforcement authorities;
- Enhanced capabilities in digital investigation and protection of electronic evidence;
- Coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the Member States.
- Greater readiness to address complex, cross-border and technology-driven economic and financial crime.

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

**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**

- Mid-term review and update of the EPPO Security Strategy 2024-2028
- Update Sensitive Non-Classified Information security rules and adopt cybersecurity rules in line with the planned security governance framework;
- Assess the implementation of the decentralised offices security;
- 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 and security of persons, assets and premises at EPPO central and decentralised offices
- Alignment of the security measures for the EPPO digital systems with the Cybersecurity Regulation (EU, Euratom) 2023/2841

Monitored indicators	Latest available data	Estimates by end 2026	Means of verification
Percentage of the implemented annual Security Strategy objectives	n/a	100% <sup>4</sup>	Audit

<sup>4</sup> Calculation done based on the calculation of composite KPIs of Security Strategy sub-objectives.

<b>Percentage of decentralized offices assessed on-site, with improvement suggestions provided.</b>	20% - Minimum standards approved - ongoing	>60 % of decentralised offices have adopted minimum standards	Standard compliance reports from decentralised offices and security assessment documentation
<b>Percentage of information security controls implemented in line with the EU Regulation 2841/2023</b>	20%	>75%	Audit
<b>Percentage of business continuity controls implemented in line with ISO 22301</b>	n/a	>50%	Audit

**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**

- Coordinate and oversee the implementation of the EPPO's and Work Programme and ensure on-time delivery of internal reports (ad-hoc, monthly, or quarterly);
- Strengthen the implementation of the ICF 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;
- 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**

- Increased assurance on the effectiveness of the Internal Control System;
- 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;

<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
<b>Percentage of Internal Control Framework Criteria</b>	71%	≥ 80%	Internal Control Officer report

<b>present and functioning <sup>5</sup></b>			
<b>Percentage of internal and external audit recommendations accepted and still pending</b>	%	<20%	Core Register
<b>Document and records management systems implementation</b>	No	> 90% of non-operational records	Ares registration numbers for EPPO records

**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;

<sup>5</sup> 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.

<ul style="list-style-type: none"> <li>Minimised number of audit findings related to the reliability of annual accounts and to the legality and regularity of underlying transactions.</li> </ul>			
Monitored indicators	Latest available data	Estimates by end 2026	Means of verification
<b>Budgetary execution rate</b>	98.5%	> 95%	Finance & Procurement Dashboard
<b>Percentage of late payments during the year</b>	0.8 %	Percentage of late payments <5%	Finance & Procurement Dashboard
<b>Timely submission of the annual accounts and meeting all closure deadlines</b>	Deadlines met	No delays in closure deliverables	Proof of official submission documentation
<b>Reliable annual accounts</b>	Unmodified (clean) audit opinions <sup>6</sup>	Unmodified audit opinions	Audit opinions of the external auditor and the ECA

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

#### Actions

- Deliver the EPPO HR Roadmap for the period 2026 – 2028 and initiate its execution.
- Reinforce operational excellence in HR processes for Staff and EDPs.
- Expand the traineeships programme.
- Develop digital competencies

#### Expected results

<sup>6</sup> <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"> <li>• Optimised usage of available resources within the approved budget;</li> <li>• Greater clarity in staff's duties and responsibilities;</li> <li>• Increased effectiveness, efficiency and service delivery in human resources;</li> <li>• Availability of highly qualified staff to meet the EPPO's objectives;</li> <li>• Timely fulfilment of the establishment plan and decrease in the vacancy rate;</li> <li>• Digital dexterity/literacy programme for all staff designed and implemented</li> <li>• Strengthened process robustness and compliance.</li> </ul>			
<b>Monitored indicators</b>	<b>Latest available data</b>	<b>Estimates by end 2026</b>	<b>Means of verification</b>
<b>Year-end occupancy rate of Statutory Staff, SNEs and EDPs</b>	95,7%	>95%	HR reports
<b>Proportion of Staff having received their job descriptions</b>	N/A	>=95%	HR reports
<b>Internal Customer Satisfaction with HR Services</b>	N/A	>=90%	Survey
<b>Implementation of a digital literacy programme</b>	N/A	50%	HR reports

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

#### **Actions**

- Develop and adopt the EPPO Digital Strategy to set the direction for digital transformation, governance and investment priorities;
- Review and update the EPPO IT governance and strategic framework in the context of post IT autonomy;



- Promote digitalisation and information-management practices to support continuous organisational improvement;
- Further develop ICT solutions for decentralised working methods and secure collaboration tools;
- Ensure resilient business continuity and high availability of ICT services in both normal and critical operations;
- Consolidate the digital-workplace environment following the transition from EC-managed services;
- Efficiently use digital and communication capabilities to support EPPO's operational and strategic goals;
- Maintain and expand digital workflows;

#### Expected results

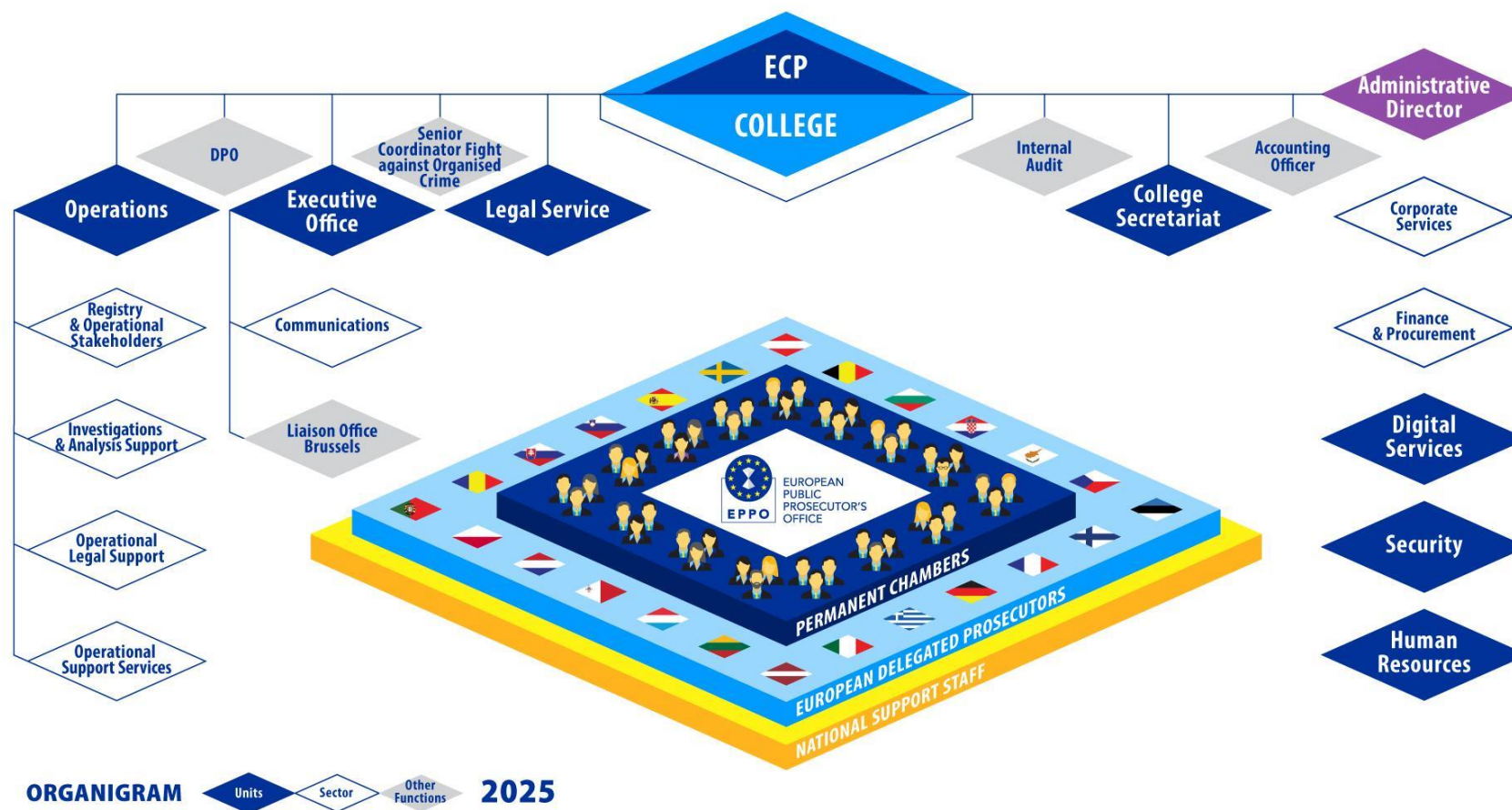
- Digital strategy and roadmap for increased maturity of I&T organisation
- Improved efficiency and resilience of ICT services under full EPPO management;
- Standardisation and optimisation of information-management processes;
- Timely delivery of coherent, secure and adaptable digital solutions supporting EPPO's mission.

Monitored indicators	Latest available data	Estimates by end 2026	Means of verification
<b>Average resolution time for user-support requests</b>	Digital workplace services provided by the EC, so outside indicator scope	≤2 working days	Service-desk metrics
<b>Availability of EPPO-managed digital services (excluding CMS)</b>	≥95 %	≥97 %	Digital Services Unit reports and dashboards

## **ANNEXES**

- Annex I** Organisationsal 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 Organisationsal Management and Internal Control Systems
- Annex XI** Strategy for Cooperation with Third Countries and/or International Organisations
- Annex XII** Plan for Contribution and Service Level Agreements

## Annex I: Organisational chart



**Annex II: Resource allocation per activity 2026–2028**

Expenditure	2025			2026			2027 <sup>7</sup>			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	134	62	59.9	226	83	107.7	252	83	129.6
Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency	15	1	12.6	15	1	14.5	21	1	20.6	25	1	31.5
Build up, and integrate in, a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests	4	1	0.9	4	1	1.1	5	1	1.0	6	1	1.6
Protect EPPO personnel, physical and digital assets from security threats	17	1	5.0	17	1	5.8	26	1	7.4	27	1	9.3
Administer the EPPO to deliver on EU public administration standards	65	7	10.8	65	7	11.7	98	7	17.5	106	7	25.1
<b>TOTAL</b>	<b>235</b>	<b>72</b>	<b>85.9</b>	<b>235</b>	<b>72</b>	<b>93.0</b>	<b>376</b>	<b>93</b>	<b>154.2</b>	<b>416</b>	<b>93</b>	<b>197.1</b>
<b>EDPs</b>	<b>175</b>			<b>182</b>			<b>240</b>			<b>280</b>		
<b>TOTAL with EDPs</b>	<b>482</b>			<b>489</b>			<b>709</b>			<b>789</b>		

<sup>7</sup> Figures are indicative and subject to adaptations in subsequent phases of the EU budgetary procedure.

## Annex III: Financial resources 2026–2028

### Table 1 - Revenue

#### General revenues

REVENUES	2025 Revenues (€)	2026 Revenues (€)
EU contribution	85 913 405	93 049 483
Other revenue	69 593	219 012
<b>TOTAL REVENUES</b>	<b>85 982 998</b>	<b>93 268 495</b>

REVENUES	General revenues						
	Executed Budget 2024	Authorised Budget 2025	Budget 2026		VAR 2026/2025 (%)	Envisaged 2027 <sup>8</sup>	Envisaged 2028
			EPPO Request	Budget authorised			
1 REVENUE FROM FEES AND CHARGES							
2 CONTRIBUTIONS	76 382 368	85 913 405	124 870 000	93 049 483	8.3%	154 200 000	197 100 000
- Of which assigned revenues deriving from previous years ' surpluses	1 580 592						
3 THIRD COUNTRIES' CONTRIBUTION (incl. EEA/EFTA and candidate countries)							
- Of which EEA/EFTA (excl. Switzerland)							
- Of which candidate countries							
4 OTHER CONTRIBUTIONS		69 593		219 012	214.7%	223 152	
5 ADMINISTRATIVE OPERATIONS							
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58)							
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT							
7 CORRECTION OF BUDGETARY IMBALANCES							

<sup>8</sup> Figures are indicative and subject to adaptations in subsequent phases of the EU budgetary procedure.

<b>TOTAL</b>	<b>76 383 368</b>	<b>85 982 998</b>	<b>124 870 000</b>	<b>93 268 495</b>	<b>8.5%</b>	<b>154 423 152</b>	<b>197 100 000</b>
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*Additional EU funding: grant, contribution and service-level agreements*

<b>REVENUES</b>	<b>2025 Revenues (€)</b>	<b>2026 Revenues (€)</b>
<b>TOTAL REVENUES</b>	69 593	219 012

<b>REVENUES</b>	<b>Additional EU funding: grant, contribution and service-level agreements</b>						
	<b>Executed Budget 2024</b>	<b>Authorised Budget 2025</b>	<b>Budget 2026</b>		<b>VAR 2025/2026 (%)</b>	<b>Envisaged 2027</b>	<b>Envisaged 2028</b>
			<b>EPPO Request</b>	<b>Budget forecast</b>			
<b>ADDITIONAL EU FUNDING STEMMING FROM GRANTS (FFR Art.7)</b>							
<b>ADDITIONAL EU FUNDING STEMMING FROM CONTRIBUTION AGREEMENTS (FFR Art.7)</b>		69 593		219 012	214.7%	223 152	n/a
<b>ADDITIONAL EU FUNDING STEMMING FROM SERVICE LEVEL AGREEMENTS (FFR Art. 43.2)</b>							
<b>TOTAL</b>	n/a	69 593	n/a	219 012	214.7%	223 152	n/a

**Table 2 – Expenditure**

Expenditure	2025		2026	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
<b>Title 1 - Staff expenditure</b>	41 934 000	41 934 000	45 235 483	45 235 483
<b>Title 2 - Infrastructure and operating expenditure</b>	9 138 000	9 138 000	9 706 000	9 706 000
<b>Title 3 - Operational expenditure</b>	34 841 405	34 841 405	38 108 000	38 108 000
<b>Total budget expenditure (EU Budget contribution)</b>	85 913 405	85 913 405	93 049 483	93 049 483
<b>Title 4 – Other operational expenditure (External assigned revenue from Contribution Agreements)</b>	65 593	65 593	219 012	219 012
<b>TOTAL EXPENDITURE</b>	<b>85 982 998</b>	<b>85 982 998</b>	<b>93 268 495</b>	<b>93 268 495</b>

EXPENDITURE	Executed Budget 2024	Authorised Budget 2025	Commitment appropriations				
			Draft Budget 2026		VAR 2026/2025 (%)	Envisaged 2027	Envisaged 2028
			EPPO request	Budget authorised			
<b>Title 1: Staff Expenditure</b>	<b>32 943 750</b>	<b>41 934 000</b>	<b>65 296 000</b>	45 235 483	<b>7.6%</b>	<b>72 800 000</b>	<b>106 400 000</b>
Salaries & allowances	29 000 682	36 350 000	59 167 000	38 108 483	4.8%	65 100 000	97 600 000
- of which establishment plan posts	27 455 519	33 850 000	54 901 000	33 418 483	-1.6%	58 700 000	80 100 000
- of which external personnel	1 545 163	2 500 000	4 266 000	4 690 000	87.6%	6 400 000	17 500 000
Expenditure relating to staff recruitment	480 642	616 000	1 195 000	792 000	28.6%	1 200 000	1 500 000
Employer's pension contributions							
Mission expenses	45 000	45 000	51 000	70 000	55.6%	100 000	53 000200 000
Socio-medical infrastructure	1 782 315	2 362 000	2 355 000	2 858 000	21%	3 500 000	3 800 000

Training	227 675	452 000	553 000	327 000	-27.7%	370 000	450 000
External Services	1 360 141	2 079 000	1 947 000	3 050 000	46.7%	2 500 000	2 800 000
Receptions, events and representation	20 000	20 000	20 000	20 000	-	20 000	30 000
Social welfare							
Other staff-related expenditure	27 295	10 000	8 000	10 000	-	10 000	20 000
<b>Title 2: Other administrative expenditure</b>	<b>8 698 830</b>	<b>9 138 000</b>	<b>11 880 000</b>	<b>9 706 000</b>	<b>6.2%</b>	<b>12 100 000</b>	<b>16 400 000</b>
Rental of buildings and associated costs	3 544 957	3 599 000	5 452 000	3 713 000	3.2%	4 000 000	5 000 000
Information, communication technology and data processing	4 742 423	5 000 000	5 374 000	5 097 000	1.9%	6 900 000	9 500 000
Movable property and associated costs	322 619	454 000	918 000	756 000	66.5%	1 000 000	1 500 000
Current administrative expenditure	88 831	85 000	136 000	140 000	64.7%	200 000	400 000
Postage / Telecommunications							
Meeting expenses							
Running costs in connection with operational activities							
Information and publishing							
Studies							
Other infrastructure and operating expenditure	0	0	0	0	-	0	0
<b>Title 3: Operational activities</b>	<b>33 649 028</b>	<b>34 841 405</b>	<b>47 694 000</b>	<b>38 108 000</b>	<b>9.3%</b>	<b>69 300 000</b>	<b>74 300 000</b>
<b>TOTAL EXPENDITURE</b>	<b>75 291 608</b>	<b>85 913 405</b>	<b>124 870 000</b>	<b>93 268 495</b>	<b>8.6%</b>	<b>154 200 000</b>	<b>197 100 000</b>



EXPENDITURE			Payment appropriations				
			Draft Budget 2026		VAR 2026/2025 (%)	Envisaged 2027	Envisaged 2028
			Executed Budget 2024	Authorised Budget 2025			
			EPPO request	Budget authorised			
<b>Title 1: Staff Expenditure</b>	<b>32 672 626</b>	<b>41 934 000</b>	<b>65 296 00</b>	45 235 483	<b>7.6%</b>	<b>72 800 000</b>	<b>106 400 000</b>
Salaries & allowances	29 000 682	36 350 000	59 167 000	38 108 483	4.8%	65 100 000	97 600 000
- of which establishment plan posts	27 455 519	33 850 000	54 901 000	33 418 483	-1.6%	58 700 000	80 100 000
- of which external personnel	1 545 163	2 500 000	4 266 000	4 690 000	87.6%	6 400 000	17 500 000
Expenditure relating to staff recruitment	449 548	616 000	1 195 000	792 000	28.6%	1 200 000	1 500 000
Employer's pension contributions							
Mission expenses	33 294	45 000	51 000	70 000	55.6%	100 000	200 000
Socio-medical infrastructure	1 672 727	2 362 000	2 355 000	2 858 000	21%	3 500 000	3 800 000
Training	194 723	452 000	553 000	327 000	-27.7%	370 000	450 000
External Services	1 287 242	2 079 000	1 947 000	3 050 000	46.7%	2 500 000	2 800 000
Receptions, events and representation	9 492	20 000	20 000	20 000	-	20 000	30 000
Social welfare							
Other staff-related expenditure	25 018	10 000	8 000	10 000	-	20 000	30 000
<b>Title 2: Other administrative expenditure</b>	<b>5 596 379</b>	<b>9 138 000</b>	<b>11 880 000</b>	<b>9 706 000</b>	<b>6.2%</b>	<b>12 100 000</b>	<b>16 400 000</b>
Rental of buildings and associated costs	2 479 371	3 599 000	5 452 000	3 713 000	3.2%	4 000 000	5 000 000
Information, communication technology and data processing	2 822 091	5 000 000	5 374 000	5 097 000	1.9%	6 900 000	9 500 000
Movable property and associated costs	248 882	454 000	918 000	756 000	66.5%	1 000 000	1 500 000
Current administrative expenditure	46 036	85 000	136 000	140 000	64.7%	200 000	400 000
Postage / Telecommunications							

EXPENDITURE	Payment appropriations						
	Executed Budget 2024	Authorised Budget 2025	Draft Budget 2026		VAR 2026/2025 (%)	Envisaged 2027	Envisaged 2028
			EPPO Request	Budget authorised			
Meeting expenses							
Running costs in connection with operational activities							
Information and publishing							
Studies							
Other infrastructure and operating expenditure	0	0	0	0	-	0	0
<b>Title 3 Operational activities</b>	<b>27 730 172</b>	<b>34 841 405</b>	<b>47 694 000</b>	<b>38 108 000</b>	<b>9.3%</b>	<b>69 300 000</b>	<b>74 300 000</b>
<b>TOTAL EXPENDITURE</b>	<b>65 999 177</b>	<b>85 913 405</b>	<b>124 870 000</b>	<b>93 268 495</b>	<b>8.6%</b>	<b>154 200 000</b>	<b>197 100 000</b>

**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 2026–2028<sup>9</sup>****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
ESTABLISHMENT PLAN POSTS	Authorised Budget	Actually filled as of 31/12/2024	Occupancy rate %	Authorised staff	Envisaged staff	Envisaged staff	Envisaged staff
Administrators (AD)	160	155	96.9%	163	163	258	275
Assistants (AST)	68	63	92.6%	68	68	113	135
Assistants/Secretaries (AST/SC)	4	4	100%	4	4	5	6
<b>TOTAL ESTABLISHMENT PLAN POSTS</b>	232	222	95.7%	235	235	376	416
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	43	64	64
<b>TOTAL OTHER STAFF</b>	57	53	86.2%	72	72	93	93
<b>TOTAL STAFF</b>	<b>289</b>	<b>275</b>	<b>95.1%</b>	<b>307</b>	<b>307</b>	<b>469</b>	<b>509</b>

<sup>9</sup> 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 providers<sup>10</sup>

	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

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<sup>10</sup> 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	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary 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		4		4
AD 11		2		1		2		6		8		10
AD 10		9		10		9		9		12		13
AD 9		8		7		8		10		12		13
AD 8		20		14		20		29		41		44
AD 7		44		43		45		38		63		69
AD 6		37		37		37		31		69		73
AD 5		10		15		12		10		21		21
AD TOTAL		160		155		163		163		258		275

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	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary 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		6		9
AST 5		13		9		13		23		22		27
AST 4		33		33		33		25		42		50
AST 3		17		19		17		13		39		45
AST 2				0		0		0		0		0
AST 1				0		0		0		0		0
AST TOTAL		68		63		68		68		113		135
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	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AST/SC 4								1		3		4
AST/SC 3		1		1		1		1		2		2
AST/SC 2		3		3		3		2		0		0
AST/SC 1		0		0		0		0		0		0
AST/SC TOTAL		4		4		4		4		5		6
TOTAL		232		222		235		235		376		416
GRAND TOTAL	232		222		235		235		376		416	

*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	14
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
<b>TOTAL</b>	<b>29</b>	<b>25</b>	<b>25</b>	<b>43</b>	<b>43</b>	<b>64</b>	<b>64</b>

**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

European Delegated Prosecutors are proposed by Member States to the EPPO College. In the absence of candidacies put forward, the EPPO cannot appoint new incumbents.



## 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.
- 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.
- For Contract Agents, and when required, the EPPO makes use of EPSO reserve lists

### *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 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 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		EPPO College Decision 087/2021 of 08/09/2021 on General Implementing Provisions regarding Art. 87(3) of the Conditions of Employment of Other Servants of the European Union.
Appraisal of TA		Y		EPPO College Decision 111/2021 of 25/10/2021 laying down General Provisions for implementing Art. 43 of the Staff

				Regulations and implementing the first paragraph of Art. 44 of the Staff Regulations for Temporary Staff.
Appraisal of CA		Y		EPPO College Decision 112/2021 of 25/10/2021 on General Provisions for implementing Art. 87(1) of the Conditions of Employment of Other Servants of the European Union and implementing the first paragraph of Art. 44 of the Staff Regulations.

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

The first EPPO reclassification exercise took place in 2022.

The EPPO 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 <sup>11</sup>	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
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

<sup>11</sup> 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 <sup>11</sup>	Average over 5 years (according to Decision C(2015)9563)
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	%
<b>Female</b>	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%
<b>Male</b>	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%
<b>Grand Total</b>		<b>0</b>	<b>0%</b>	<b>210</b>	<b>90%</b>	<b>24</b>	<b>10%</b>	<b>234</b>	<b>100%</b>

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

EDPs	Number	%
<b>Female</b>	72	<b>47%%</b>
<b>Male</b>	82	<b>53%</b>
<b>Total</b>	<b>154</b>	<b>100%</b>

**Table 2 - Data regarding gender evolution over 5 years of the Middle and Senior management<sup>12</sup>**

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

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<sup>12</sup> Staff defined as middle manager by the applicable General Implementing provisions on middle management. As Senior Managers only the ECP and the AD are reported.



**D. Geographical Balance****Table 1 on 31/12/2024 - statutory staff only (officials, AT and AC)**

<b>Nationality</b>	<b>AD + CA FG IV</b>		<b>AST/SC- AST + CA FGI/CA FGII/CA FGIII</b>		<b>TOTAL</b>	
	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	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%
<b>TOTAL</b>	<b>153</b>	<b>65.38%</b>	<b>81</b>	<b>34.62%</b>	<b>234</b>	<b>100%</b>

**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**

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 early 2025 20 charging stations for electric vehicles in underground car park. Moreover, in order to enhance the building energy efficiency, the host state started with the replacement of energy-saving interior lighting and façade blinds in the entire EPPO Central Office premises.

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 and recycling container for polystyrene in the recycling room. Office supplies are as far as possible ordered in bulk in order to minimise the transport impact.

The EPPO recognises the importance of the environmental management and takes gradually, together with the building owner, all necessary measures towards its improvement. However, due to lack of human resources, the EPPO does not have yet the capacity to implement a new policy in this area. The EPPO follows the Commission Decision C(2025) 2495 – Guide on Missions and Authorized Travel, considering not only green travel solutions for its mission performers but in principle assessing every need for physical travel vs a possibility of an online meeting.

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 currently occupies ten floors in the Tower and four floors in the Annex of the Tower B (TOB) building. Seven additional floors are under refurbishment by the Host State from early 2025 and will be gradually delivered to the EPPO during Q4 2025. These new floors will help overcome the current shortage of space and will offer the opportunity to unify and efficiently redistribute EPPO services within the premises.

Following the delivery of new floors, the lease agreement signed in 2022 between the Host State and the EPPO, containing the conditions for payment of service costs by the EPPO will be amended accordingly.

Works on refurbishment of the Tower reception as well as the reinforcement of security measures inside and outside the EPPO Central Office are planned for 2026.

Building Name and type	Location	SURFACE AREA (in m <sup>2</sup> )			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 immunities<sup>13</sup>

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.	<p>The children of the staff of the EPPO have access to the European schools in Luxembourg.</p> <p>More information can be found in Annex V, under section 'Schooling'.</p>

<sup>13</sup> 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 2024 audit of the **European Court of Auditors (ECA)** was published on 30 October 2025. The ECA concluded that the EPPO's revenue and payments underlying the accounts for the year ended 31 December 2024 are legal and regular in all material respects. Only one observation remained open from ECA's previous year's recommendations, which was implemented by the EPPO in 2025.

The **European Data Protection Supervisor (EDPS)** holds regular meetings with the Data Protection Officer of the 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. In the Building Blocks of Assurance report the IAS formulated a total of 5 recommendations, two of which were rated very important and the remaining three were rated important. The two very important issues were accepted by the EPPO and the remaining three Important issues were partially accepted. Corresponding action plans were developed by the EPPO for all five IAS recommendations and all these plans are currently self-assessed as implemented by the EPPO. Furthermore, an advisory engagement on Information Technology (IT) in view of IT autonomy was launched by the IAS in the second semester of 2024. The final advisory report was received in May 2025.

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 approved by the College in January 2025. The development of an IAC Manual was also finalised in the first quarter of 2025.

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 regularly monitored to assess the EPPO's overall progress towards achieving its objectives to take corrective actions where needed.

The EPPO appointed a Data Protection Officer in 2021, as required by the EPPO Regulation. The obligations on the DPO stem directly from the EPPO Regulation, and include to ensuring, in an independent manner, that the processing of operational as well as administrative personal data, is both lawful and in compliance with the provisions set out i.a. in the EPPO Regulation. The DPO regularly holds meetings with the Administrative Director, the European Chief Prosecutor and attends the EPPO College Meetings.

## **Annex X. Strategy for organisational management and internal control systems**

### **Internal Control Environment**

The EPPO administrative internal control environment<sup>14</sup> 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 ECA whose mission is to audit independently the collection and spending of EU 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 ICF<sup>15</sup> which consists of five components and seventeen principles based on the COSO 2013 Internal Control-Integrated Framework<sup>16,17</sup>, and guarantees flexibility for management and the

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<sup>14</sup> Decision EPPO/2023/AD/155 of the Administrative Director on the policy of the EPPO Administrative Internal Control Environment

<sup>15</sup> Decision 18/2021 of the College of the European Public Prosecutor's Office of 24 March 2021 on the European Public Prosecutor's Office ICF.

<sup>16</sup> EC Communication to the Commission from Commissioner Oettinger, Revision of the ICF, 19 April 2017, C(2017) 2373 final

<sup>17</sup> The full text of the Internal Control-Integrated Framework is available at [www.coso.org](http://www.coso.org)

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.

### **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, according to the EPPO Regulation, 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, as well as on bilateral treaties signed by the participating member States

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 Network of public prosecutors or equivalent institutions at the Supreme Judicial Courts of the Member States of the Union (The Nadal Network), the European judicial organised crime network and the European judicial network (EJN).

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 direct access to relevant 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.

**Annex XII. Plan for Contribution and Service Level Agreements**

<b>Contribution Agreement</b>	<b>Description</b>	<b>Counterpart</b>	<b>Start Date</b>	<b>Duration</b>	<b>Total amount</b>	<b>CAs allocated</b>
CONTRIBUTION AGREEMENT ENEST/2025/487-627	Strengthening EPPO's capacity to carry out tasks compatible with its mandate in relation to the Ukraine Facility Regulation	European Commission (DG ENEST)	30/9/2025	27 months	€511 758	2