

DRAFT

EPPO SINGLE PROGRAMMING

DOCUMENT 2027-2029

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List of acronyms

AFA: Anti-Fraud Architecture

ARM LAB: Asset Recovery and Money Laundering Advisory Board

CARIN: Camden Asset Recovery Inter-Agency Network

CMS: Case Management System

ECA: European Court of Auditors

EIO: European Investigation Order

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

IT: Information Technology

KPI: Key Performance Indicator

MLA: Mutual Legal Assistance request

MFF: Multiannual Financial Framework

ODIN: Operational Digital Infrastructure Network

PIF: Protection of Financial Interests

RRF: Recovery and Resilience Facility

SNE: Seconded National Expert

SLA: Service Level Agreement

TA: Temporary Agent

VAT: Value Added Tax

Mission, Vision and Values of the EPPO

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

The EPPO investigates, prosecutes and brings to judgment, the perpetrators of, and accomplices in, offences against the Union's financial interests, as determined by the EPPO regulation. It exercises the functions of prosecutor in the competent courts of the Member States in relation to such offences. The EPPO investigations and prosecutions are led by the European Delegated Prosecutors (EDPs) at decentralised 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.

The EPPO's work starts with the initiation of investigations based on information reported by competent national authorities, EU institutions, bodies, offices and agencies, private parties, or initiated *ex officio* or by the evocation. The EPPO is guided by the core values of independence, integrity, courage, teamwork, and professionalism, and aspires to be a trusted European judicial Institution with a global reach.

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

Section I: General context

I.1. Strategic Operational Environment

The EPPO now operates in 24 participating Member States, covering more than 95 % of the EU's revenue and expenditure. It investigates crimes affecting the EU budget in close cooperation with national authorities, EU institutions, bodies, offices and agencies, as well as third-country partners.

The EPPO's added value in the investigation of PIF-crimes has been amply demonstrated: 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 investigations 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.

I.2. General Context – 2027-2029

The EPPO operates in a dynamic institutional landscape. Several external developments could impact its mandate and resource planning during the 2027–2029 period, namely:

- The next Multiannual Financial Framework (MFF) 2028–2034, which will determine the EPPO's budgetary envelope and staffing trajectory, as well as the legal basis for EU expenditure and revenue.
- The revision of the EPPO Regulation, with impact on EPPO's institutional status, functioning and competence.
- The revision of the EU Anti-Fraud Architecture (AFA), with impact on EPPO's cooperation with the other AFA components.

Given its structural underfunding and the foreseeable further increase of its caseload, the EPPO anticipates the need for additional financial and human resources in the coming years. Ensuring predictable and adequate multiannual funding will indeed be essential to sustain its operations and fulfil its mandated tasks.

Since 2021, the EPPO has established a consistent record of operational results. At the end of 2025, the Office was managing 3 606 active investigations with an estimated damage of €95.3 billion. The number of complex cross-border cases will continue to grow, driven by new fraud patterns involving essentially VAT and customs revenues.

During the 2027–2029 period, the EPPO will focus on:

Investigation and Prosecution

- Continuing to investigate and prosecute criminal offences affecting EU's financial interests in the most efficient and consistent way possible, with special focus on fraud affecting EU revenue and the underlying organised criminal phenomenon.
- Improving the capacity to process, interpret and share the operational data EPPO collects in accordance with its mandate.
- Reinforcing the support structure for judicial and operational decision-making within the Permanent Chambers.

Cooperation

- Strengthening the existing cooperation framework with OLAF, Europol, and Eurojust, as well as new actors, such as the Anti-Money-Laundering Agency (AMLA) and the EU Customs Authority, to reinforce data-sharing mechanisms, and to fully exploit all the synergies between administrative, criminal, and analytical action at EU level.
- Continuing to engage with national authorities to ensure consistent detection and timely reporting, adequate support to EPPO, in particular in terms of specialised and dedicated teams/investigators.
- Enhancing partnerships with non-participating Member States and third countries and relevant international networks, notably for evidence gathering and recovery of criminal assets such as CARIN and the EGMONT Group.
- Promoting consistent understanding of the EPPO's mandate across the EU anti-fraud community.

Administration

The coming years will focus on enforcing compliance and enhancing further organisational efficiency and responsiveness, via upgraded corporate management practices. The priorities include:

- Strengthen internal control via an overarching accountability framework and policy, to ensure compliance with rules and regulations as well as legality, regularity and reliability of operations.
- Ensure sound financial management and optimal budget execution in compliance with rules and regulations.
- Strengthen results-based and process management and enforce quality management practices to achieve efficiency improvements and long-term performance.
- Implement the EPPO Digital Roadmap, advancing automation, digitalisation and data integration across administrative processes to improve efficiency and user satisfaction.
- Further standardise, integrate and automate services and processes via high-quality digital infrastructure and services.
- Enhance security processes aligned with the Cybersecurity Regulation (EU)2023/2841 and international standards for security and business continuity, implementing the EPPO Security Strategy.
- Deliver the People and Culture Roadmap, and more specifically fostering talent development and competency management, upskilling staff and enforcing digital dexterity, while ensuring a safe, diverse and inclusive work environment conducive to staff engagement and well-being.
- Maintain a working environment and processes conducive to collaboration, continuous learning and knowledge-sharing at central and decentralized levels, and in line with the EPPO's culture.

I.3. Challenges

2027–2029 period will test the EPPO's capacity to sustain performance and independence amid structural underfunding, persistent growth in workload and complexity of crime. The main challenges can be summarised as follows:

Rising Workload and Operational Sustainability

The number of active investigations continues to rise sharply, with more sophisticated cross-border schemes involving VAT fraud, customs offences, and misuse of Recovery and Resilience Facility (RRF) funds. The absence of a corresponding increase in staffing and

budgetary resources could lead to operational strain and slower case resolution, jeopardising the effectiveness of prosecutions.

Increasing Complexity of Cross-Border Crime

Criminal networks operating across multiple jurisdictions continue to exploit legal and procedural diversity between Member States. Coordinating complex investigations across 24 jurisdictions places constant pressure on the EPPO's resources, requires rapid prosecutorial decision-making, and exposes structural differences that hinder uniform enforcement of EU financial protection.

Effective Cooperation and Reporting across Member States, EU IBOAs, and International Partners

Cooperation and crime-reporting practices vary across Member States and EU institutions. Despite progress, detection and referral rates remain uneven, and cooperation frameworks with IBOAs, and national authorities across participating Member States are still being consolidated. Cooperation and coordination with competent authorities from non-participating Member States, and third countries continue to be developed within the applicable legal framework. These disparities limit the EPPO's capacity to deliver a uniform and effective level of protection of the EU's financial interests across jurisdictions.

Modernisation of the Case Management System and Data Integration

The Case Management System (CMS) remains essential for operational effectiveness, yet it faces increasing pressure from the growing volume and complexity of cases. Without continuous modernisation and integration with analytical tools, the CMS risks becoming a bottleneck for information flow and decision-making. Ensuring interoperability while safeguarding confidentiality and judicial data security remains a major challenge.

Limited Awareness of the EPPO's Role and Added Value

Despite growing visibility, awareness of the EPPO's mandate remains uneven among national authorities and the public. Low reporting rates in some jurisdictions indicate the need for continued outreach and communication efforts. Insufficient understanding of the EPPO's competence or reporting obligations leads to missed referrals and delays in the early stages of fraud detection.

Administrative Efficiency

The EPPO's administrative framework has evolved, yet further maturity is still to be attained. Persistent uncertainty over annual budgets, limited establishment-plan growth, and the need to maintain autonomy pose risks to stability and compliance. Priorities include optimising the limited resources available, modernising the financial and HR administration, consolidating IT autonomy, furthering digitalisation and automation, and implementing data-driven planning and risk management.

Section II. Multi-annual Work Programme 2027-2029

II.1.1 Multi-annual intervention strategy

The EPPO's multi-annual intervention strategy for 2027–2029 translates the mission and identified challenges into priorities and measurable objectives. It ensures a structured connection between operational needs, resource planning, and performance monitoring. Each challenge outlined in Section I.3 above is addressed through a strategic objective under the 2027–2029 Multi-annual Work Programme. These objectives are designed to strengthen operational effectiveness, reinforce cooperation and awareness, and enhance administrative and organisational resilience.

Effective Protection of the EU's Financial Interests

With the adequate resources, the EPPO will ensure timely and efficient investigation and prosecution of criminal offences affecting the EU budget, with a sustained number of investigations opened in all crime areas falling under its competence.

The average duration of investigations and prosecutions, the rate of indictments and their judicial outcomes, as well as the value of damages identified and assets frozen or seized will be monitored to validate the efficiency of our activity.

The consistency and quality of investigations will be increased via the use of internal guidelines, case-handling standards and Permanent Chamber instructions, as well as by the coordination of cross-border investigations.

Operational Effectiveness and Sustainability

The EPPO will continue to adapt to the increasing complexity of financial crime investigations and the corresponding volumes of data it is processing. This involves strengthening the support for prosecutorial decision-making, standardising its data management processes, expanding analytical capabilities, optimising the CMS, and ensuring that resource allocation reflects the evolution of the caseload. Priorities include the modernisation and integration of digital and analytical tools, and the systematic use of data-driven methodologies to support investigations.

Cooperation, Detection, and Awareness

Effective protection of the EU's financial interests relies on close cooperation with all the relevant national authorities, EU IBOAs, and international partners. The EPPO will continue

to improve its cooperation with all the relevant partners. Efforts will focus on promoting common operational standards, improving the timeliness and quality of crime reporting, and ensuring consistent awareness of the EPPO's mandate among national and EU authorities.

Administrative Resilience and Compliance

As the Office matures, its administrative capacity must evolve in line with its operational growth. The EPPO will continue to overhaul its financial, procurement, and HR management systems, implement its Digital and People & Culture roadmaps and maintain a robust internal control and risk management framework. A key focus will be to ensure that the EPPO's IT autonomy, cybersecurity resilience, and resource optimisation, is supported by adequate processes and staffing and predictable multiannual funding. These actions aim to ensure long-term sustainability, compliance with EU administrative standards, and the efficient use of resources.

II.1. 2. Multi-annual Work Programme 2027-2029

2027-2029			
Challenges	Priority areas/ General Objectives	Indicator	Estimates 2029
Rising Workload and Operational Sustainability	A - Timely and efficient investigation of PIF offences	<ul style="list-style-type: none"> Number of active investigations Value of estimated damages in active investigations 	<ul style="list-style-type: none"> >5500 - 6500 100-200 billion
Increasing Complexity of Cross-Border Financial Crime	B - Enhance investigative capacity for fighting complex financial crimes	<ul style="list-style-type: none"> Number of staff supporting the operational activities Deployment of a comprehensive data processing platform 	<ul style="list-style-type: none"> 246 (in Operations) Digital Forensic and Operational analysis labs operational, OSINT tools in use
Effective Cooperation and Reporting across Member States, EU IBOAs, and International Partners Limited Awareness of the	C - Strengthen Cooperation with partners and increase awareness of the EPPO's mandate	<ul style="list-style-type: none"> Proportion of incoming reports from national authorities that result in an investigation Proportion of incoming reports from IBOAs that result in an investigation 	<ul style="list-style-type: none"> 70% 70%

EPPO's Role and Added Value			
Modernisation of the CMS and Data Integration	D - Optimise and further develop the CMS and ensure full data integration	<ul style="list-style-type: none"> Implementation of new CMS modules Interoperability with OLAF, Europol, and National systems Develop the data strategy and taxonomy 	<ul style="list-style-type: none"> ≥90% of priority CMS modules in production ≥80% interoperability achieved Data strategy adopted and taxonomy implemented
Administrative Efficiency	E - Enforce compliance and enhance organisational efficiency and responsiveness	<ul style="list-style-type: none"> Optimal and regular budget execution rate Occupancy rate Projects and process efficiency 	<ul style="list-style-type: none"> Commitment execution >95% Occupancy Rate >95% (Index tbd) >60%

II.2. Resource programming 2027–2029

II.2.1. Overview of the past and current situation

As in previous years, in 2025, the EPPO experienced steady growth in workload. The number of crime reports and active investigations continued to rise sharply, confirming the EPPO's central role in protecting the Union's financial interests. This expansion has come on top of a structural need to reinforce staff and infrastructure to allow EPPO to operate in line with the assigned objective to improve the level of protection of the financial interests of the EU.

The enlargement of the EPPO zone to Sweden and Poland, fully effective in 2025, represents one of the most significant developments in this period. The gradual integration of these new Member States has not been accompanied with adequate reinforcements of the central office.

The achievement of full IT autonomy in July 2025 marked another defining milestone. While IT independence from the Commission enhances the EPPO's security, resilience, and control over judicial data, it also introduced new resource demands in infrastructure, cybersecurity, and digital governance which had to be satisfied at the expense of other critically important areas.

The 2025 budget execution rate is record high (100%), demonstrating the EPPO's ability to manage its financial resources efficiently. However, the structure of expenditure

continues to show a growing share absorbed by fixed costs for personnel and IT infrastructure, limiting investment in strategic priorities such as CMS modernisation and data analytics. The gap between the budget proposed by the Commission and the EPPO's operational needs persists, particularly regarding EDP remuneration and IT maintenance as well as enhancement. Unlike in some of the previous years, the budgetary conciliation did not result in a real improvement in bridging the persisting structural gap, underscoring the need for a new adequate multiannual funding framework.

While the additional posts received in 2024 and 2025 ensured business continuity, they didn't allow development of core operational and support capacities. The analysis of the 2024–2025 period reveals three main dynamics:

- Resource substitution rather than growth: new structural obligations (enlargement to new countries, IT autonomy, new set of SLAs) were largely absorbed through internal reallocations rather than through expansion of the establishment plan.
- Operational demand outpacing support capacity: the scale and complexity of investigations continue to grow faster than available staffing and financial resources.
- Dependence on annual corrective interventions: the absence of a stable, adequate multiannual budgetary framework exposes the EPPO to uncertainty and restrains its ability to plan multiannually.

II.2.2. Outlook and Resourcing Programming for years 2027-2029

By 2029, the number of active investigations is expected to rise by approximately 125% compared to 2025, with great uncertainty concerning the closure rate as judicial proceedings follow their pace in specific national legal environments and given the EPPO's critical resource constraints.

With the new MFF set to take effect in 2028, the EPPO expects a significantly increased allocation of resources to address its structurally understaffed and underbudgeted capacity and to take into account its increasing workload. This shift will finally reflect the EPPO's transition into a phase of operational maturity, addressing the resource gaps of the previous years.

Independently from any further adjustment resulting from the review of the AFA and EPPO regulation, the key and most urgent organisational development that the EPPO needs to achieve over the period 2027-2029, can be summarised as follows:

- In agreement with the relevant national authorities, 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.
- Provide specialised trainings for EDPs and investigators.
- Increase the number of dedicated administrative and legal assistants for the EPs to face growing workload in the PCs.
- Increase the central office 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 be able to develop a centralised overview of the threats of criminal nature affecting the financial interests of the EU.
- Operate 24/7 and speedily further develop its CMS.
- Setup and operate an Operational Digital Infrastructure Network (ODIN).
- Maintain and strengthen its digital autonomy, expand digital and analytical capabilities and ensure information and business continuity.
- Properly prevent and respond to physical and cyber security threats affecting central and decentralised offices.
- Enforce results-based management and accountability throughout.
- Fully evolve towards modern management practices to ensure organisational performance and compliance and optimise talents, processes and tools.
- Foster effective communication and cooperation between the EDPs, as well as with all the relevant stakeholders at national, EU and international level.

The evolution of the establishment plan reflects a structural reinforcement of core operational functions, and the continued consolidation of support services required for an autonomous EU body. The progressive deployment of EDPs in Sweden and Poland, together with the continued overall increase in the number and complexity of active cases, will require a corresponding increase in HR capacity at both central and decentralised levels. The main drivers of human resource needs over the 2027–2029 period are:

- Increased number of EDPs to absorb the growing caseload, especially as more cases reach trial phase.
- Reinforcement of specialised expertise and operational support to absorb the growing operational workload and manage the increasing complexity of cross-border cases, including lawyer linguists to effectively project EPPO's acts in national judicial systems.

- Financial and digital forensic analysts to support the analysis of complex fraud schemes.
- Seconded National Experts (SNEs) to ensure continuity in specialised investigative teams, along enrichment of the EPPO operations through the lenses of the expertise of Member States' specialists.
- Cybersecurity and IT professionals (architects, analysts, system and service managers) to sustain EPPO's digital autonomy and resilience and develop new digital solutions.

The EPPO's internal audit and benchmarking exercises confirmed persistent gaps in staffing levels compared to the needs of an autonomous EU body of its size and mandate. Despite improvements, current resources remain below the levels required to meet operational demand sustainably.

To meet its statutory obligations and maintain the effectiveness of investigations and prosecutions, the EPPO will therefore prioritise:

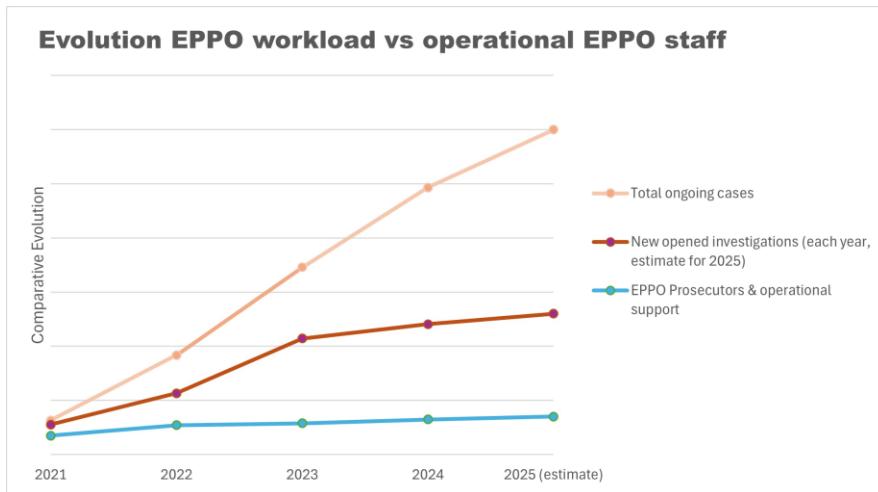
- A gradual increase in establishment plan posts, particularly in operational and analytical roles.
- Continued reliance on SNEs and external service providers for specialised functions pending permanent posts.
- Implementation of a comprehensive competency management talent staff development roadmap to enhance staff engagement and institutional capacity, upskilling and reskilling as per need.

These measures aim to stabilise and upskill the organisation's human capital base, to optimise resource usage, reduce dependency on temporary reallocations, and enable the EPPO to perform as a fully-fledged judicial body of the Union.

Based on these needs, over the mid-term, the EPPO anticipates an evolution of the required expenditure from the granted €93.3 m in 2026 to €210.8 m in 2029, of central office staff from the granted 307 in 2026 to 538 in 2029, and EDPs at decentralised level from 182 in 2026 to 300 in 2029 (see table under Annex II).

II.2.4. Strategy for achieving efficiency gains

The EPPO continues to manage a growing number of cases, both new investigations and the continued processing of ongoing cases through to final judgment, without a corresponding increase in HR, as illustrated in the following diagram:



In these circumstances, the implementation of more efficient work practices and tools, implementing initiatives and practices to achieve efficiency gains in prosecutions and investigations is the only, though limited, possibility to keep complying with its obligations. 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.

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

- Following a proportionate and risk-based approach, improve the financial circuits to foster accountability, thus reducing administrative lead time, centralisation, and optimising investment decisions within pre-established envelopes.
- Foster multi-year planning, as much as budgetary uncertainty allows, to ensure optimisation of resources and cost-efficiency.
- Strengthen process management and a culture of continuous improvement.
- Enforce results-based management and improve governance and decision-making for enhanced coherence and better delivery.

- Implement the EPPO Digital Roadmap, advancing automation, digitalisation and data integration across administrative processes to improve efficiency and user satisfaction.
- Use of inter-institutional procurement procedures or Service Level Agreements with EU IBOAs to leverage experience and economies of scale, reduce costs, improve administrative efficiency, promote best practices, and cross-institutional benchmarking.
- Ensure a working environment conducive to staff engagement and growth, supported by digital tools, targeted L&D plans and strong leadership and managerial practices.

II.2.5 Negative Priorities

Should the EPPO not be granted the requested resources to implement the five capacity building initiatives mentioned under II.1.1 and II.1.2, it would have a negative impact on the fulfilment of the EPPO mandate, namely the protection of the financial interests of the EU, as it would negatively affect:

- The capacity to take timely and informed decisions on a growing number of more mature and complex cases.
- The 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 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 Case Management Ecosystem to the rapidly evolving operating model.
- The ability to operate its own digital workplace services independently from the Commission's digital services.
- The development of dedicated digital solutions to respond to increasing needs in support of investigations, which is likely to have a severe impact on effectiveness.
- Achieving and developing IT and cybersecurity maturity in line with the challenges and risks at stake.
- The ability to deploy a complete assurance framework as required from an EU body.

- The capacity to support operations through effective and efficient deployment of services and solutions.
- The capacity to engage an appropriate workforce or keep up with the dedication associated to the increased operational demands.

Section III: Work Programme 2027

III.1 Executive Summary

The 2027 Work Programme has been developed with a particular focus on matching, as far as possible, the growing caseload with increased efficiency in the context of limited resources. It will also support the progression of cases through all phases of the respective judicial processes in the participating Member States.

The main priorities of the EPPO in the upcoming period have been exposed in Section II of this document. The table below gives indications on the major progresses expected in 2027 within the multiannual general objectives as measured by dedicated monitoring indicators.

III.2. Major 2027 Specific Objectives milestones

Strategic Objective A	Timely and efficient investigation of PIF offences				
Specific Objective A.1	Ensure proper analysis of information and evidence				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
A.1.1. Process and verify all information reported to the EPPO	Upward trend in the number of investigations	No. of new investigations opened during the year	1157 investigative cases opened	1700 investigative cases opened	CMS – regular statistics, EPPO Annual Report
A.1.2. Monitor the consistent application	Ensure a single office approach in all EPPO cases	Relevant case-law digest	3 publications	4 publications	Intranet

of legal provisions and prosecution policy	Guidance documents adopted by the <i>All-PC Meeting</i>	3 documents	3 documents		
		1 document	2 documents	ARMLAB annual report	
Specific Objective A.2		Ensure a results-oriented approach and full compliance with fundamental rights			
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
A.2.1. Allocate investigative resources to complex cases	More efficient and effective investigation and prosecution of offences affecting the EU's financial interests	Estimated value of damages involved in ongoing EPPO cases	90 billion	100-120 billion	CMS – Regular statistics, Annual Report
		% of ongoing investigations where the participation of a criminal organisation is recorded	14%	10-15%	
		No. of persons indicted or involved in simplified prosecution procedures	1425	[1300-1600]	
		Average duration of an investigation ²	p.m ³	p.m ⁴	

² Time elapsed from initiation of the investigation until termination

³ To be included in the final SPD 2027-2029

⁴ To be included in the final SPD 2027-2029

A.2.2. Ensure review of EPPO acts within legal obligations and rule of law standards	Increased consistency of the PC decisions	No of LS opinions validated by the College	p.m	p.m	CMS – Regular statistics, Annual Report
	Increased procedural compliance and quality assurance				
A.2.3. Apply standardised processes to identify and seize criminal assets	Increased value of seized assets	Value of assets seized during the year	€ 2.42 bn in granted freezing orders ⁵	2 – 2.5 bn in granted freezing orders	EPPO Annual Report, CMS – Statistics
Strategic Objective B	Enhance investigative capacity for fighting complex financial crimes				
Specific Objective B.1	Increase the capacity to coordinate and support complex investigations				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
B.1.1. Coordinate complex cross-border investigations	Improved coordination and exchange of best practices	% of ongoing investigations involving more than one MS	27.00%	[20-30]%	CMS – Regular statistics, Annual Report
		No of requests for assisting measures assigned to EDPs in a different MS	1525	[1500-1800]	CMS – Regular statistics, Annual Report
B.1.2. Ensure Central Office Support for the most complex investigations	Standardisation of practices and helicopter view, complementing gaps existing at national level	% of ongoing cases supported by Case Support Officers	20%	[15-25]%	Report of the Operations Unit, CMS statistics

⁵ To be updated in the final SPD 2027-2029

B.1.3. Develop and maintain internal knowledge resources on PIF-related criminal typologies, methodologies and trends	Harmonised investigative practices across participating Member States	Thematic operational workshops for EPs, EDPs and operational support staff	3 workshops	3 workshops	Reports addressed to the ECP
		No. of strategic reports on the typologies identified in various types of EU fraud	3 publications	4 publications	Reports presented to the College
B.1.4. Acquire subscription-based legal and financial databases	Improved support for investigations and court proceedings	No. of subscription-based legal databases	9	12	Operations Unit report
Specific Objective B.2	Bolster effectiveness and efficiency of investigations and prosecutions through advanced analytical and digital tools				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
B.2.1. Provide training and access to analytical capabilities	Enhanced capacity to analyse large volumes of data;	No of EPPO users of operational digital analytical tools by year end	43	65	Digital Steering Board reports
B.2.2. Deploy initial analytics workspace	Improved ability to meet rising demand for assistance in specialised analysis and forensics	Number of cases where digital analytical tools were used to support investigations	5	40	Operations Unit report
		Number of dedicated tools available to analysts	5	6	

B.2.3. Deploy a dedicated tool for exchange of operational data	Enhanced communication and coordination during operational actions taking place simultaneously across several Member States	EPPO Messenger deployed	n/a	EPPO Messenger in production	
Strategic Objective C	Strengthen cooperation with partners and increase awareness of the EPPO's mandate				
Specific Objective C.1	Reinforce cooperation with national authorities, EU bodies, third countries and international partners				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
C.1.1. Reinforce cooperation with Member State authorities, national law enforcement and judicial services to ensure timely detection, consistent reporting and follow-up of PIF offences	Increased level of detection and referral of potential PIF cases Strengthened mutual understanding of EPPO mandate	No of crime reports submitted by national authorities during the year	2108	[2200 - 2500]	Annual Report
C.1.2. Strengthen cooperation with the components of the Anti-Fraud Architecture (AFA), including OLAF, Europol, Eurojust	Ensure synergy of investigative and analytical capacities	No of crime reports submitted by IBOAs during the year	143	[150-200]	Operations Unit report
	Improved exchange of information and coordination of operational activities	No of HNH requests	300	[400-500]	

C.1.3. Enhance EPPO's operational cooperation with authorities from non-participating Member States, third countries and international organisations or networks	Strengthened capacity to investigate and prosecute cross-border crimes with links to non-participating Member States and third countries	No of MLA or EIO requests sent by the EPPO	161 (2024 data)	[160 - 180]	EPPO Website, Annual Report
Specific Objective C.2	Notify with pertinent information concerned stakeholders				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
C.2.1. Share information with competent IBOAs	Ability of stakeholders to take precautionary or corrective measures of a financial, administrative, or disciplinary nature	No of communications sent to IBOAs providing information allowing them to take appropriate measures	479	[500-550]	Operations Unit report
C.2.2. Allocated dedicated staff to identify all instances in which information needs to be communicated	Coherent notification practice established	No of staff allocated to reporting to IBOAs	6	15	Operations Unit report
C.2.3. Finalise the process of onboarding all COM DGs to EPPO Box	Enhanced cooperation and faster exchanges	Number of DGs connected to EPPO Box	5	33	Operations Unit report
Specific Objective C.3	Increase awareness of the EPPO's mandate				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification

C.3.1. Conduct awareness-raising and training initiatives targeted at national authorities, EU bodies, and other relevant stakeholders	Increased awareness of EPPO's mandate and reporting obligations	No of training activities	15	20	Operational Unit report
C.3.2. Develop and maintain tailored guidance and training materials on the identification and reporting of PIF-related offences	Improved quality of crime reports received from private citizens and NGOs	% of reports from private parties assessed as manifestly outside of EPPO's competence	90%	[80-85)%	Operational Unit report
Strategic Objective D	Optimise and further develop the CMS and ensure full data integration				
Specific Objective D.1	Enhance the operational data management and sharing				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
D.1.1. Provide translation services (CdT, machine translation) and interpretation services (standard and ad-hoc for operations)	Improved quality and timeliness of operational activities	% of CMS documents with machine translation available	90%	>=90%	Operations Unit report
	Increased operational effectiveness in cross-border investigations	Volume of pages translated (human translation)	15000 pages	14,000	
D.1.2. Obtain direct access to institutional partners' databases, where permissible	Enriched investigations and improved access to financial and legal information	No. of accessible institutional/commercial databases	39	40-45	Operations Unit report

D.1.3. Optimise and further develop the Case Management System	Continuous improvement of CMS workflows	No of CMS major programme level releases during the year	4	4	Digital services dashboards
	Increased efficiency and accuracy in processing and availability of operational information	No of minutes of unplanned downtime during working hours for a major component (EFC, IE, PPD or EPPOBox) of CMS ecosystem	1.5k	1200-1500 minutes	Digital services dashboards
Specific Objective D.2	Contribute to interoperability with other (judicial) information systems				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
D.2.1. Improve secure information exchange tools for operational scenarios.	Enhanced digital case data transfers between EPPO and National Authorities	EPPO Connect Portal deployed in production	n/a	>25% of crime reports via EPPO Portal	Operation Unit reports
	Automatic case data transmission with formatted data	No of use cases of structured case data exchange implemented	n/a	1 Pilot finalised successfully	Digital services dashboards
D.2.2. Improve reporting channels, tools and procedures.	More complete case information, accuracy, quality and rapidity of registration of information	No of incidents related to case data, reporting and registration of case information	To be established	<10% of incidents	Digital services dashboards

Strategic Objective E	Enforce compliance and enhance organisational efficiency and responsiveness				
Specific Objective E.1	Enforcing organisational performance and compliance with (EU/ International) standards and norms				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
E.1.1. Application of an integrated set of assurance and internal control mechanisms	Accountability framework supporting modern administrative and management practices	Accountability policy in place	Draft framework	Policy adopted	Policy adopted
	Compliance with applicable rules and regulations	Performance of Internal Control Framework	77% (2024)	85%	Internal control reports; Audit reports (IAC, IAS, ECA)
E.1.2. Sound financial management and optimal budget execution in compliance with rules and regulations	High Budget execution rate with minimal deviations	Budget Execution Rate	>95%	>95%	Internal reports Audit reports Clean accounts
	Timely payments as per statutory deadlines in Art. 116 of the EU Fin. Regulation.	% of late payments to the total payments of the year	<5%	<5%	
Specific Objective E.2	Enhancing efficiency and user satisfaction through integrated processes, tools and services				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
E.2.1. Develop results-based and process-	Enhanced operational	EPPO process map 2.0	p.m.	p.m.	

oriented management practices to drive efficiency improvements	efficiency and performance through optimised processes and strengthened results-based management	% of processes monitored via results-based dashboards			
E.2.2. Sponsor and support digitalisation and automation of operational and administrative processes	Enhanced digital capabilities at organisational level	Digital roadmap and implementation plan	0	90% of yearly target	Roadmap and multiyear implementation plan
		IT/Digital maturity index	Maturity level 2-	Maturity level 2+	
Specific Objective E.3	Attracting, retaining and developing talent				
Operational Activities	Expected Outputs	Indicator	Baseline	Estimate 2027	Means of verification
E.3.1. Source, develop and deploy competencies, engaging and aligning a diverse, committed and high-performing workforce to EPPO's mission	Improved competency management and talent development	People & Culture Roadmap and implementation rate Occupancy rate		100% of yearly target	Internal decisions and reports
E.3.2. Set up working environment and processes conducive to collaboration, continuous learning and knowledge-sharing, in line with the EPPO's culture	Strengthened managerial and leadership competencies and performance management	Learning and Development roadmap and policy	Job descriptions/competency catalogue in 2026 Design of roadmap and policy in 2026	Implementation of the roadmap in 2027	Decisions taken in line with the decision approved
	Staff engagement and enforced reward &	No of initiatives/programmes implemented	0 initiatives/programmes	Level of completion of training	Attendance lists

	Recognition mechanisms	(Leadership, Digital dexterity, etc.)		initiatives (>70%)	
	Staff Engagement Survey	n/a	>65%.	Survey results	

ANNEXES

Annex I Organisational Chart

Annex II Resource Allocation per Activity

Annex III Financial Resources

Annex IV Human Resources – Quantitative

Annex V Human Resources – Qualitative

Annex VI Environmental Management

Annex VII Building Policy

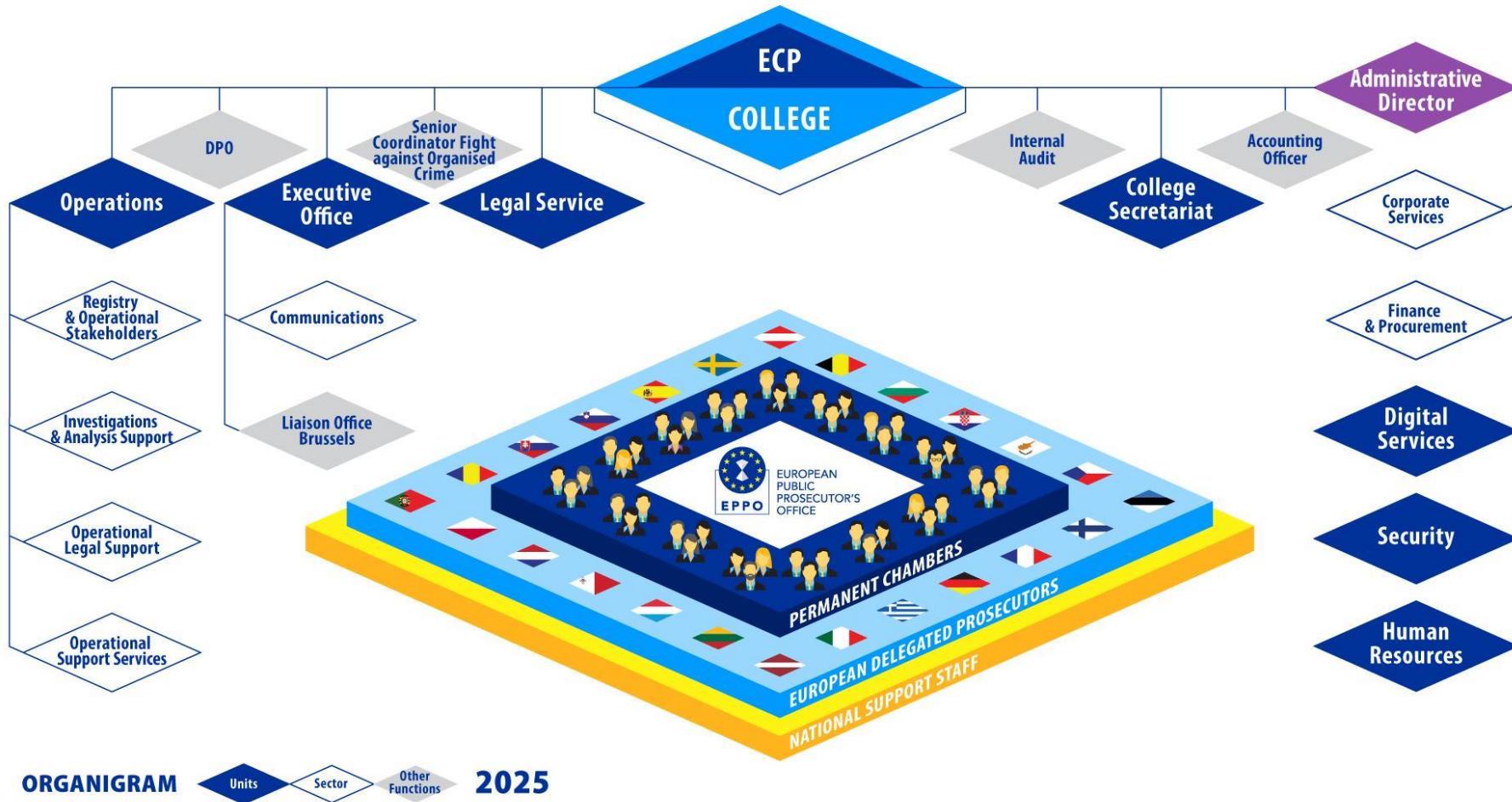
Annex VIII Privileges and Immunities

Annex IX Evaluations

Annex X Strategy for the Organisational Management and Internal Control Systems

Annex XI Plan for Contribution and Service Level Agreements

Annex I: Organisational chart



Annex II: Resource allocation per activity 2027–2029⁶

Expenditure	2026			2027			2028			2029		
	TA	CA & SNE	Budget allocated m€	TA	CA & SNE	Budget allocated m€	TA	CA & SNE	Budget requested m€	TA	CA & SNE	Budget requested m€
A - Timely and efficient investigation of PIF offences	93	61	54.1	161	76	69.8	177	78	106.4	193	81	116.9
B - Enhance investigative capacity for fighting complex financial crimes	21	1	7.514.5	21	1	10.4	21	1	15.9	21	1	16.3
C - Strengthen cooperation and Increase awareness of the EPPO's mandate	21	1	4.31.1	31	1	5.9	40	1	11.1	42	1	11.8
D - Optimise and further develop the CMS and ensure full data integration	19	1	7.0.8	21	1	10.3	22	1	15.8	22	1	16.2
E - Enforce compliance and enhance organisational efficiency and responsiveness	81	8	20.1	138	8	29.3	160	8	47.9	168	9	49.6
TOTAL	235	72	93.0	372	87	125.7	420	89	197.1	466	92	210.8
EDPs	182			240			280			300		
TOTAL with EDPs	489			699			789			838		

⁶ All figures are indicative and subject to adaptations in subsequent phases of the EU budgetary procedure.

Annex III: Financial resources 2026–2028⁷

Table 1 - Revenue

General revenues

REVENUES	2026		2027	
	Revenues (€)		Budget request (€)	
EU contribution	93 049 483		125 700 000	
Other revenue	219 012		223 152	
TOTAL REVENUES	93 268 495		125 923 152	

REVENUES	General revenues						
	Executed Budget 2025	Authorised Budget 2026	Budget 2027		VAR 2027/2026 (%)	Envisaged 2028	Envisaged 2029
			EPPO Request	Budget authorised			
1 REVENUE FROM FEES AND CHARGES							
2 CONTRIBUTIONS	85 893 278	93 049 483	125 700 000		35%	197 100 000	210 800 000
- <i>Of which assigned revenues deriving from previous years' surpluses</i>	1 957 903	1 504 356					
3 THIRD COUNTRIES' CONTRIBUTION (incl. EEA/EFTA and candidate countries)							
- <i>Of which EEA/EFTA (excl. Switzerland)</i>							
- <i>Of which candidate countries</i>							
4 OTHER CONTRIBUTIONS	69 593	219 012	223 152				
5 ADMINISTRATIVE OPERATIONS							
- <i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58)</i>							

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

6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT							
7 CORRECTION OF BUDGETARY IMBALANCES							
TOTAL	85 962 71	93 268 495	125 923 152		35%	197 100 000	210 800 000

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

REVENUES	2026		2027		Budget Forecast (€)
	Revenues (€)		Budget Forecast (€)		
TOTAL REVENUES		219 012			223 152

REVENUES	Additional EU funding: grant, contribution and service-level agreements						Envisaged 2029
	Executed Budget 2025	Authorised Budget 2026	Budget 2027		VAR 2026/2027 (%)	Envisaged 2028	
ADDITIONAL EU FUNDING STEMMING FROM GRANTS (FFR Art.7)							
ADDITIONAL EU FUNDING STEMMING FROM CONTRIBUTION AGREEMENTS (FFR Art.7)		219 012		223 152			
ADDITIONAL EU FUNDING STEMMING FROM SERVICE LEVEL AGREEMENTS (FFR Art. 43.2)							
TOTAL	n/a	219 012	n/a	223 152	n/a	n/a	n/a

Table 2 – Expenditure

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	45 235 483	45 235 483	60 372 000	60 372 000
Title 2 - Infrastructure and operating expenditure	9 706 000	9 706 000	14 063 000	14 063 000
Title 3 - Operational expenditure	38 108 000	38 108 000	51 265 000	51 265 000
Total budget expenditure (EU budget contribution)	93 049 483	93 049 483	125 700 000	125 700 000
Title 4 – Other operational expenditure (External assigned revenue from Contribution Agreements)	219 012	219 012	223 152	223 152
TOTAL EXPENDITURE	93 268 495	93 268 495	125 923 152	125 923 152

EXPENDITURE	Executed Budget 2025	Authorised Budget 2026	Commitment appropriations			Envisaged 2028	Envisaged 2029		
			Draft Budget 2027		VAR 2027/2026 (%)				
			EPPO request	Budget authorised					
Title 1: Staff Expenditure	41 246 369	45 235 483	60 372 000		33.5%	106 400 000	110 200 000		
Salaries & allowances	35 332 430	38 108 483	52 036 000		36.5%	97 600 000	101 100 000		
- of which establishment plan posts	31 197 826	33 418 483	45 506 000		36.2%	80 100 000	90 990 000		
- of which external personnel	4 134 604	4 690 000	6 530 000		39.2%	17 500 000	10 110 000		
Expenditure relating to staff recruitment	779 181	792 000	602 000		-24%	1 500 000	1 750 000		
Employer's pension contributions									
Mission expenses	90 000	70 000	130 000		85.7%	200 000	250 000		
Socio-medical infrastructure	2 476 543	2 858 000	3 239 000		13.3%	3 800 000	4 000 000		
Training	370 786	327 000	567 000		73.4%	450 000	450 000		
External Services	2 178 595	3 050 000	3 723 000		22.1%	2 800 000	2 600 000		
Receptions, events and representation	8 834	20 000	15 000		-25%	30 000	30 000		
Social welfare									

EXPENDITURE			Commitment appropriations				
			Authorised Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)	Envisaged 2028
	Executed Budget 2025	EPPO Request	Budget authorised				
Other staff-related expenditure	10 000	10 000	60 000		500%	20 000	20 000
Title 2: Other administrative expenditure	9 375 685	9 706 000	14 063 000		44.9%	16 400 000	17 400 000
Rental of buildings and associated costs	2 868 345	3 713 000	5 669 000		52.7%	5 000 000	5 500 000
Information, communication technology and data processing	5 943 726	5 097 000	7 219 000		41.6%	9 500 000	9 700 000
Movable property and associated costs	443 480	756 000	916 000		21.2%	1 500 000	1 700 000
Current administrative expenditure	120 135	140 000	259 000		85%	400 000	500 000
Postage / Telecommunications							
Meeting expenses							
Running costs in connection with operational activities							
Information and publishing							
Studies							
Other infrastructure and operating expenditure	0	0			-		
Title 3: Operational activities	35 271 224	38 108 000	51 265 000		34.5%	74 300 000	83 200 000
TOTAL EXPENDITURE	85 893 278	93 049 483	125 700 000		35.1%	197 100 000	210 800 000

EXPENDITURE			Payment appropriations				
			Authorised Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)	Envisaged 2028
	Executed Budget 2025			EPPO request	Budget authorised		
Title 1: Staff Expenditure	40 718 733	45 235 483	60 372 000			33.5%	106 400 000
Salaries & allowances	35 332 430	38 108 483	52 036 000			36.5%	97 600 000
- <i>of which establishment plan posts</i>	31 197 826	33 418 483	45 506 000			36.2%	80 100 000
- <i>of which external personnel</i>	2 381 554	4 690 000	6 530 000			39.2%	17 500 000
Expenditure relating to staff recruitment	771 778	792 000	602 000			-24%	1 500 000
Employer's pension contributions							
Mission expenses	80 363	70 000	130 000			85.7%	200 000
Socio-medical infrastructure	2 212 871	2 858 000	3 239 000			13.3%	3 800 000
Training	239 672	327 000	567 000			73.4%	450 000
External Services	2 063 148	3 050 000	3 723 000			22.1%	2 800 000
Receptions, events and representation	8 834	20 000	15 000			-25%	30 000
Social welfare							
Other staff-related expenditure	9 637	10 000	60 000			500%	20 000
Title 2: Other administrative expenditure		9 706 000	14 063 000			44.9%	16 400 000
Rental of buildings and associated costs		3 713 000	5 669 000			52.7%	5 000 000
Information, communication technology and data processing		5 097 000	7 219 000			41.6%	9 500 000
Movable property and associated costs		756 000	916 000			21.2%	1 500 000
Current administrative expenditure		140 000	259 000			85%	400 000
Postage / Telecommunications							

EXPENDITURE	Payment appropriations						
	Executed Budget 2025	Authorised Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)	Envisaged 2028	Envisaged 2029
			EPPO Request	Budget authorised			
Meeting expenses							
Running costs in connection with operational activities							
Information and publishing							
Studies							
Other infrastructure and operating expenditure							
Title 3 Operational activities	30 869 022	38 108 000	51 265 000		34.5%	74 300 000	83 200 000
TOTAL EXPENDITURE	78 332 663	93 049 483	125 700 000		35.1%	197 100 000	210 800 000

Table 3 - Budget outturn and cancellation of appropriations 2023 – 2025

Budget outturn	2023	2024	2025
Revenue actually received (+)	66 088 020	76 403 307	86 053 634
Payments made (-)	-56 368 975	-66 090 804	-78 398 748
Carry-over of appropriations (-)	-9 484 616	- 9 221 249	-7 655 698
Cancellation of appropriations carried over (+)	1 662 288	286 680	210 068
Adjustment for carry-over of assigned revenue appropriations from previous year (+)	67 004	91 627	20 939
Exchange rate differences (+/-)	-5 818	-34 795	-15 164
Adjustment for negative balance from previous year (-)			
Total	1 957 903	1 504 356	215 031

Annex IV: Human resources – quantitative information for 2027–2029⁸

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

A. Statutory staff and SNEs

Staff	Year 2025			Year 2026	Year 2027	Year 2028	Year 2029
ESTABLISHMENT PLAN POSTS	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate %	Authorised staff	Envisaged staff	Envisaged staff	Envisaged staff
Administrators (AD)	163	162	99.4%	163	251	269	282
Assistants (AST)	68	68	100.0%	68	117	147	160
Assistants/Secretaries (AST/SC)	4	4	100.0%	4	4	4	4
TOTAL ESTABLISHMENT PLAN POSTS	235	234	99.6%	235	372	420	446
OTHER STAFF	FTE corresponding to the authorised budget	Executed FTE as of 31/12/25	Execution rate %	Headcount authorised budget	Envisaged FTE	Envisaged FTE	Envisaged FTE
Contract Agents (CA)	29*	26.2*	90.3%	29*	29*	29	29
Seconded National Experts (SNE)	43	28.6	66.5%	43	58	60	63
TOTAL OTHER STAFF	72	54.8	76.1%	72	90	92	95
TOTAL STAFF	307	288.8	94.1%	307	459	509	538

*excluding the 2 FG IV posts from the Ukraine Facility funding

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

N/A

C. Other Human Resources

- Structural service providers⁹

⁸ All figures are indicative and subject to future amendments.

⁹ 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 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.

	Actually in place as of 31/12/2025
IT	33
Security	3
Executive Office	1
Operations	1
Administrative Directorate	3

- Interim workers

	Total FTEs in year 2025
Number	15.25

Table 2 – Multi-annual staff policy plan 2027–2029

Function group and grade	Year 2025				Year 2026		Year 2027		Year 2028		Year 2029	
	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		26		26		27
AD 12		3		0		3		4		4		6
AD 11		2		1		6		7		7		8
AD 10		9		11		9		10		12		14
AD 9		8		8		10		14		18		24
AD 8		20		19		29		33		43		49
AD 7		45		40		38		54		69		72
AD 6		38		40		31		65		62		59
AD 5		11		16		10		36		26		21
AD TOTAL		163		162		163		251		269		282

Function group and grade	Year 2025				Year 2026		Year 2027		Year 2028		Year 2029	
	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		1
AST 9		1		0		1		1		1		1
AST 8		1		0		1		1		1		1
AST 7		0		0		1		2		2		3
AST 6		3		2		4		9		14		19
AST 5		13		15		23		27		34		45
AST 4		33		31		25		42		54		51
AST 3		17		20		13		35		41		39
AST 2		0		0		0		0		0		0
AST 1		0		0		0		0		0		0
AST TOTAL		68		68		68		117		147		160
AST/SC 6		0		0		0		0		0		0
AST/SC 5		0		0		0		0		0		0
AST/SC 4		0		0		1		3		3		3
AST/SC 3		1		1		1		1		1		1
AST/SC 2		3		3		2		0		0		0
AST/SC 1		0		0		0		0		0		0
AST/SC TOTAL		4		4		4		4		4		4
TOTAL		235		234		235		372		420		446
GRAND TOTAL	235		234		235		372		420		446	

External personnel

Contract Agents

Contract agents	Headcount corresponding to the authorised budget 2025	Executed FTE as of 31/12/2025	Headcount as of 31/12/2025	Headcount corresponding to the authorised budget 2026	Headcount envisaged 2027	Headcount envisaged 2028	Headcount envisaged 2029
Function Group IV	15	7.1	15	15	15	15	15
Function Group III	14	19.1	14	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	29*	26.2*	29*	29*	29*	29	29

*excluding the 2 FG IV posts from the Ukraine Facility funding

Seconded National Experts

Seconded National Experts	Headcount corresponding to the authorised budget 2025	Executed FTE as of 31/12/2025	Headcount as of 31/12/2025	Headcount corresponding to the authorised budget 2026	Headcount envisaged 2027	Headcount envisaged 2028	Headcount envisaged 2029
TOTAL	43	28.9	38	43	58	60	63

Table 3 - Recruitment forecasts 2027 following retirement/mobility or new requested posts

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

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

*Indication of both is required

Annex V: Human resources – qualitative information for 2027–2029

A. Recruitment policy

Implementing rules in place:

	IR	Yes	No	If no, which other implementing rules are in place
Engagement of CA		Y		Decision 086/2021 of the College of the European Public Prosecutor's Office of 08 September 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		Decision 110/2021 the College of the European Public Prosecutor's Office of 25 October 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 EU.
Middle management		Y		Decision 113/2021 of the College of the European Public Prosecutor's Office of 25 October 2021 on Middle Management Staff.
Type of posts		Y		Decision 092/2021 of the College of the European Public Prosecutor's Office of 22 September 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 internal, 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 EU Agencies Network website, and promoted via the EPPO social media accounts. The vacancy notice includes information on the eligibility and selection criteria, types of duties, salary, duration of contract and recruitment grade.
- A Selection Board is appointed, taking into consideration gender balance and broad geographical representation. External members are invited in cases where specific expertise is required, as well as for the selection of senior management roles.
- 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 in-person interview and a written test. The questions are established by the members of the Selection Board before the screening of the applications and are presented to all the candidates interviewed.
- The Selection Board may draft a list of the most adequately skilled candidates and presents it to the Appointing Authority of the EPPO, who makes the final decision.
- The outcome of the selection procedure is communicated to all the candidates.
- For the recruitment of Contract Agents, the EPPO may make use of the relevant EPSO reserve lists, when required.

Seconded National Experts (SNEs)

The EPPO recruits SNEs in order to benefit from their high level of professional knowledge and expertise.

SNEs are recruited following an EPPO selection procedure, following a call for expression of interests published in the EPPO's website. The call is also brought to the attention of the 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. The conditions of employment of European Delegated Prosecutors are currently governed by Decision 015/2025 of the College of the European Public Prosecutor's Office of 12 February 2025 on the Conditions of Employment of the European Delegated Prosecutors (repealing and replacing several previous decisions on the matter).

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) 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 TA is of three years. In line with Article 8 of the CEOS and the EPPO's implementing rules, the new EPPO policy on the duration of these contracts provides, as a rule, after the initial term, the renewal for an indefinite period (as an exception, in justified situations, the first renewal can be for a fixed 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		Decision 088/2021 of the College of the European Public Prosecutor's Office of 08 September 2021 laying down General Implementing Provisions regarding Art. 54 of the Conditions of Employment of Other Servants of the EU.
Reclassification of CA		Y		Decision 087/2021 of the College of the European Public Prosecutor's Office of 08 September 2021 on General Implementing Provisions regarding Art. 87(3) of the Conditions of Employment of Other Servants of the EU.
Appraisal of TA		Y		Decision 111/2021 of the College of the European Public Prosecutor's Office of 25 November 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		Decision 112/2021 of the College of the European Public Prosecutor's Office of 25 November 2021 on General Provisions for implementing Art. 87(1) of the Conditions of Employment of Other Servants of the EU 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. In accordance with the Staff Regulations and the relevant implementing rules, eligibility criteria establish a minimum of two years of service in the current grade for Staff Members to be considered eligible for reclassification.

The EPPO estimates a reclassification in accordance with Annex I.B and Annex XIII of the Staff Regulations, and the provisions of the Implementing Rules mentioned above.

Table 1: Reclassification of TA/promotion of Officials

Grades	Average seniority in the grade among reclassified staff					Average over 5 years (according to Decision C(2015)9563)
	2022	2023	2024	2025	Actual average over 5 years ⁶	
AD 5	2.59	2.33	2.04	2.17		2.8
AD 6	2.06	2.86	2.67	2.39		2.8
AD 7	2.56	2.83	2.07	2.34		2.8
AD 8	3.00		2.08	2.17		3
AD 9	3.31	3.71				4
AD 10		2.87				4
AD 11	5.00					4
AD 12						6.7
AD 13						6.7
AST 1						3
AST 2						3
AST 3	2.37	2.69	2.06	2.06		3
AST 4	2.08	2.86	2.07	2.25		3
AST 5	9.26	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 01.01.2025	How many staff members were reclassified in 2025	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 31/12/2025 - statutory staff (only officials, AT and AC)

Gender representation		Official		Temporary Agent		Contract Agent		Grand Total	
		Staff	%	Staff	%	Staff	%	Staff	%
Female	Administrator level	0	0%	57	24%	4	14%	61	23%
	Assistant level (AST & AST/SC)	0	0%	35	15%	13	46%	48	18%
	Total	0	0%	92	39%	17	61%	109	42%
Male	Administrator level	0	0%	105	45%	3	11%	108	41%
	Assistant level (AST & AST/SC)	0	0%	37	16%	8	29%	45	17%
	Total	0	0%	142	61%	11	39%	153	58%
TOTAL		0	0%	234	100%	28	100%	262	100%

Table 1b - Data on 31/12/2025 - European Delegated Prosecutors (EDPs)

EDPs	Number	%
Female	88	50.3%
Male	87	49.7%
Total	175	100%

Table 2 - Data regarding gender evolution over 5 years of the Middle and Senior management¹⁰

Middle and Senior management	2020		2025	
	Number	%	Number	%
Female Managers	n/a	n/a	4	44%
Male Managers	n/a	n/a	5	56%

¹⁰ 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 31/12/2025 - statutory staff only (officials, AT and AC)

Nationality	AD + CA FG IV		AST/SC- AST + CA FG/CA FGII/CA FGIII		TOTAL	
	Number	% of total staff members in AD and FG IV categories	Number	% of total staff members in AST SC/AST and FG I, II and III categories	Number	% of total staff
Austria	1	0.4%	0	0.0%	1	0.4%
Belgium	13	5.0%	9	3.4%	22	8.4%
Bulgaria	5	1.9%	3	1.1%	8	3.1%
Croatia	2	0.8%	2	0.8%	4	1.5%
Cyprus	3	1.1%	0	0.0%	3	1.1%
Czech Republic	4	1.5%	1	0.4%	5	1.9%
Estonia	1	0.4%	0	0.0%	1	0.4%
Finland	3	1.1%	1	0.4%	4	1.5%
France	9	3.4%	5	1.9%	14	5.3%
Germany	7	2.7%	3	1.1%	10	3.8%
Greece	19	7.3%	14	5.3%	33	12.6%
Hungary	5	1.9%	4	1.5%	9	3.4%
Ireland	2	0.8%	1	0.4%	3	1.1%
Italy	27	10.3%	10	3.8%	37	14.1%
Latvia	2	0.8%	2	0.8%	4	1.5%
Lithuania	4	1.5%	2	0.8%	6	2.3%
Luxembourg	1	0.4%	0	0.0%	1	0.4%
Malta	1	0.4%	2	0.8%	3	1.1%
Poland	5	1.9%	5	1.9%	10	3.8%
Portugal	8	3.1%	1	0.4%	9	3.4%
Romania	29	11.1%	14	5.3%	43	16.4%
Slovakia	2	0.8%	2	0.8%	4	1.5%
Slovenia	5	1.9%	0	0.0%	5	1.9%
Spain	5	1.9%	12	4.6%	17	6.5%
Sweden	3	1.1%	0	0.0%	3	1.1%
The Netherlands	3	1.1%	0	0.0%	3	1.1%
TOTAL	169	64.5%	93	35.5%	262	100%

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

Most represented nationality	2020		2025	
	Number	%	Number	%
Romania			43	16.4%

E. Schooling

There are two Type 1 European Schools in Luxembourg; one is located in Kirchberg and the other one in Mamer. The EPPO staff members are able to provide their children with an education in their mother tongue. The European Schools offer the European Baccalaureate, which is recognised in all Member States.

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

Annex VI. Environmental management

The EPPO occupies part of a Tower B (TOB) 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, has installed 20 charging stations for electric vehicles in underground car park. Moreover, in order to enhance the building energy efficiency, all facade blinds will be replaced and new led smart controlled lighting will be installed in the entire building in the course of 2026.

The EPPO is taking a series of steps towards environment management in its headquarters premises. Water filtering machines have been installed on all floors. Moreover, water from these fountains is being gradually introduced to interviews, as well as meetings and events resulting in significant decrease in use of plastics. The EPPO has also improved waste separation by introducing recycling bins on every floor. Additionally, a new polystyrene disposal point intended specifically for polystyrene packaging material has been introduced in 2025 to improve EPPO's recycling efforts.

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 implement measures to reduce paper consumption through reduced unnecessary printing and promote widespread use of electronic documents instead.

The EPPO aims to increase the use of sustainable procurement processes, such as local (sub-)suppliers and sustainable products (e.g. for cleaning and furniture).

Annex VII: Building policy

The EPPO occupies part of a TOB building since 2021. After several partial refurbishments, the host state decided to renovate and deliver the remainder of Tower floors to the EPPO. Seven Tower floors have been refurbished since early 2025 and are being gradually delivered to the EPPO to tackle the shortage of office space. Upon their delivery, the EPPO will occupy in total seventeen Tower and four Annex floors with 533 office spaces and 25 meeting rooms of varying capacity, from 8 to 100 persons.

Refurbishment of the Tower reception as well as the reinforcement of security measures inside and outside the EPPO central office premises will be carried out by the host state in 2026. Moreover, further projects such as refurbishment of the EPPO cafeteria, TOB courtyard, and creation of new collaborative and well-being zones are also planned for 2026 within the premises. Furthermore, one entire office space floor

will be converted into a large conference room, enabling the organization of larger events with a higher capacity

The lease agreement between the host state and the EPPO has been signed in 2022 and contains the conditions for payment of service costs by the EPPO. The utility costs amount to 716K EUR. Upon delivery of all refurbished areas and their delivery to the EPPO, the host state will proceed in 2026 with the Lease agreement update reflecting the new premises.

Building Name and type	Location	SURFACE AREA (in m ²)			RENT (€/year)	RENTAL CONTRACT				Host country (grant or support)
		Office space	non-office	Total		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 (+ 3000 refurbished floors)	5800	12200	n/a	10 years	Lease agreement			Host State support by providing and maintaining the accommodation

Annex VIII: Privileges and immunities¹¹

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

¹¹ 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 in 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 was issued, which did not affect the regularity of the payments. The recommendation which remained open from ECA's previous year's observations on business continuity was closed in 2025 with the adoption of the EPPO's business continuity plan.

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

Internal Monitoring and Evaluation

The Internal Audit Service (IAS) performed an in-depth Risk assessment of the EPPO audit universe in November 2025 for the purpose of their strategic planning for the period 2026-2029. All Management action plans related to the IAS Building Blocks of Assurance audit engagement report delivered in 2024 were reported as closed.

The EPPO Internal Audit Capability (IAC) has completed both audit engagements included in the IAC Activity Plan for 2025: (i) Budgeting and Financial control activities and (ii) HR activities. Corrective actions are being implemented to address the recommendations issued.

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

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

Annex X. Strategy for organisational management and internal control systems

Internal Control Environment

The EPPO administrative internal control environment¹² 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 European Union funds and, through this, to assess the way that the European institutions discharge the internal control functions.

One key component of the EPPO internal control environment is the Internal Control Framework (“ICF”)¹³ which consists of five components and seventeen principles based on the COSO 2013 Internal Control-Integrated Framework¹⁴¹⁵, and guarantees flexibility for management and the organisational entities to adapt them to their specific context, while ensuring a consistent implementation and assessment reporting thereof.

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

Risk Management

The EPPO Risk Management process comprises five steps:

- (i) definition of objectives and outputs.
- (ii) risk identification and assessment.
- (iii) selection of risk responses and corresponding deadlines.

¹² Decision EPPO/2023/AD/155 of the Administrative Director on the policy of the EPPO Administrative Internal Control Environment

¹³ Decision 18/2021 of the College of the European Public Prosecutor's Office of 24 March 2021 on the European Public Prosecutor's Office Internal Control Framework

¹⁴ EC Communication to the Commission from Commissioner Oettinger, Revision of the Internal Control Framework, 19 April 2017, C(2017) 2373 final

¹⁵ The full text of the Internal Control-Integrated Framework is available at www.coso.org

- (iv) implementation of risk responses; and
- (v) monitoring and reporting.

The risk assessment is an overarching process encompassing risk identification, analysis, and evaluation. It is conducted at least annually to identify potential threats to the achievement of EPPO objectives and to define appropriate mitigating actions.

Annex XI. Plan for Contribution and Service Level Agreements

Contribution Agreement	Description	Counterpart	Start Date	Duration	Total amount	CAs allocated
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