



Opinion No 2/2026

OLAF's preliminary draft budget for 2027

May 2026

SUPERVISORY COMMITTEE



Table of Contents

Introduction.....	3
The Committee’s opinion under Article 15.1.....	3
OLAF’s PDB for 2027.....	4
OLAF’s human resources.....	6
Conclusions	7

SUPERVISORY COMMITTEE



Introduction

1. Under Regulation (EU) No 883/2013¹ (the “OLAF Regulation”) and Article 3 of Commission Decision 1999/352/EC, ECSC, Euratom², the European Anti-Fraud Office (OLAF) has full independence to exercise its investigative function in all EU institutions, bodies, offices and agencies established by or on the basis of the Treaty on the European Union (TEU), the Treaty on the Functioning of the European Union (TFEU) and the Euratom Treaty.
2. To ensure that OLAF can run efficiently and effectively and contribute in the best possible way to the EU’s objectives on fighting fraud (Article 325 of the TFEU), Article 18 of the OLAF Regulation provides that *“the total budgetary appropriations for [OLAF] shall be entered under a specific budget line within the section of the general budget of the European Union relating to the Commission and shall be set out in detail in an annex to that section”*.
3. The Supervisory Committee of OLAF (“the Committee”) regularly monitors the implementation by OLAF of its investigative function, in order to reinforce its independence³. In that context, the Committee addresses opinions to the Director-General, including where appropriate, recommendations on, *inter alia*, the resources needed to carry out the investigative function of OLAF (Article 15.1 of the OLAF Regulation).

The Committee’s opinion under Article 15.1

4. After exchanges with OLAF, the Committee adopts an opinion on OLAF’s preliminary draft budget for the coming year (PDB) with a view to providing assurance to the EU institutions that OLAF’s draft budget takes into account the independence of its investigative function and provides OLAF with the resources needed to that effect.
5. More particularly, the Committee’s opinion examines whether OLAF has adequate financial and human resources to step up the fight against fraud, corruption and any other illegal activity and carry out effectively the tasks assigned to it. In issuing an opinion on OLAF’s PDB the Committee also contributes to the discharge of the duties of OLAF’s Director-General⁴.

¹ Regulation (EU) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999, OJ L 248, 18.9.2013, p.1, as amended by Regulation (EU, Euratom) 2020/2223 of the European Parliament and of the Council of 23 December 2020 amending Regulation (EU) No 883/2013, as regards cooperation with the European Public Prosecutor’s Office and the effectiveness of the European Anti-Fraud Office investigations, OJ L 437, 28.12.2020, p. 49.

² 1999/352/EC, ECSC, Euratom: Commission Decision of 28 April 1999 establishing the European Anti-Fraud Office (OLAF), OJ L 136, 31.5.1999, p. 20-22, amended by Commission Decision of 27 September 2013 amending Decision 1999/352/EC, ECSC, Euratom establishing the European Anti-Fraud Office, OJ L 257, 28.9.2013, p. 19-20.

³ Article 15(1) and Recital 37 of Regulation (EU) No 883/2013.

⁴ The Committee may also submit reports to the European Parliament, the Council, the Commission, and the Court of Auditors on the results of OLAF’s investigations and the action taken based on those results, including adopting an annual report on its own activities (Article 15(9) of the OLAF Regulation).

SUPERVISORY COMMITTEE



6. On 17 April 2026 the Director-General of OLAF sent to the Committee the latest OLAF PDB proposal for 2027, as modified following discussions of OLAF with DG Budget. It is on the basis of this draft that the Committee issues the present Opinion with a view to informing the Commission and the budgetary authority (European Parliament and Council) of its position on OLAF's PDB for 2027.

OLAF's PDB for 2027

7. As a preliminary point, the Committee recalls that an important feature of OLAF's budget is its interconnected structure, in that OLAF can transfer resources among its different budget lines according to its needs. In essence, that means that OLAF can make "internal" budgetary transfers without requesting the permission of the EU budgetary authority. This possibility has enabled in the past OLAF to face up to unforeseen events and challenges and thus execute its budget with a higher degree of flexibility than any other Commission Directorate-General.
8. The Committee has always been in favour of OLAF autonomy in budget management, as an additional (budgetary) guarantee of its independence in carrying out the tasks assigned to it. The Committee, as previously expressed, recognises the potential benefits of the interconnected structure of OLAF budget. Having said that, the Committee also recalls that, when executing its budget, OLAF should always do so in a manner that is in line and respects as far as possible the general budgetary principles set out Articles 6 to 38 of the Regulation on the financial rules, applicable to the EU's general budget, including in particular the principles of transparency and specification.⁵
9. As in previous years, OLAF's PDB for 2027 has been prepared against the backdrop of the current Multiannual Financial Framework (MFF) for 2021-2027, and the Commission's ongoing rigorous scrutiny of all administrative expenditures⁶.
10. More particularly, as far as the Commission's draft budget for 2027 is concerned, every Commission service, including OLAF, was asked to prepare its own draft budget for 2027 on the basis of the MFF in force, which currently provides for very limited margins and flexibilities. Thus, all Commission services are expected to keep any increase for non-salary-related expenditure limited to a maximum of 2% (in line with the MFF deflator), including for expenditure subject to automatic indexation such as rents, but excluding the impact of transfers between the Commission and other institutions. All possibilities for savings should be sought and any request for increase must be duly substantiated. In order to accommodate any increase beyond 2%, which might prove unavoidable, for instance in relation to energy costs, expenditure in other areas will need to be frozen or cut compared to the 2026 level.
11. Moreover, in line with the approach already followed for the 2026 budgets, the Commission budgetary guidelines also provide that mission and representation expenditure will be frozen at the 2026 level. Likewise, expenditure for meetings, expert groups, conferences and committees will also be frozen at the 2026 level. In the case of duly justified needs, adjustments may be possible during the course of the year, in accordance with the rules on transfers. The overall stable staffing assumption will remain applicable for 2027. DGs will

⁵ See, Regulation (EU, Euratom) 2018/1046, OJ L 193, 30.7.201, p.1.

⁶ See https://commission.europa.eu/publications/multiannual-financial-framework-2021-2027-commitments_en.

SUPERVISORY COMMITTEE



continue contributing to the redeployment pool of posts for the Commission, with returns due by May 2026 and by May 2027 respectively, to allow redeployment to priority areas. The 2026 HR Final Allocation decision will be the starting point for the analysis of any further requests from DGs⁷.

12. Based on the above Commission guidelines, on 26 February 2026 the Director-General of OLAF forwarded to the Committee OLAF's initial PDB proposal for 2027. Following further exchanges and discussions between OLAF and DG Budget, OLAF's proposed PDB for 2027 was slightly modified and the total budget set at 74 555 474 EUR, a net increase of 2,05% compared to the budget for 2026 (73 057 474 EUR).
13. As in all previous OLAF budgets, staff expenditure is the main cost factor weighing over 72,45% of the total budget. With that in mind, OLAF's proposed PDB, does not depart from the Commission's above mentioned budgetary orientations for 2027.
14. Thus, OLAF's budget line for expenditure related to officials and temporary agents represents a nominal increase of 1 193 000 (2,26% compared to 2026,) which corresponds to the increase of average gross staff costs related to an automatic salary adjustment as well as the career progression in 2027. The budget line related to "external staff" represents a slight decrease in the OLAF budget of -0,74%.
15. The budget lines "meetings", "learning and development" and "mission expenses", remain on the same level of 2026, in line with the Commission budgetary guidelines with no increase.
16. The OLAF's budget line for "Infrastructure and logistics" has been increased by 0,35% (from 8 329 000 EUR of 2026 to 8 358 000 EUR in 2027).
17. Finally, OLAF's budget for "Information and communication technology – ICT Expenditure" has been increased albeit considerably less than what originally requested by OLAF. While 2026 budget represented 5 776 650 EUR, the proposed 2027 budget equals to 6 076 650 EUR which supersedes the last year amount by 300 000 EUR (representing 5,2 % increase respective to 2026). As OLAF explained to the Committee the increase is mainly linked to IT infrastructure and AI development, and it concerns the "AFA interoperability". OLAF has to prepare its systems for the integration and interoperability with the forthcoming Anti-Fraud Architecture (AFA) platform accessible by all AFA actors and improve the existing AI tools to adapt to fast paced digital environment. This goes in line with the first recommendation of ECA's report⁸, accepted by the Commission⁹, calling for the establishment, in collaboration with EPPO, of an interoperable antifraud system.
18. One of the key questions raised by the Commission White Paper for the Anti-fraud Architecture Review¹⁰ (the Commission White Paper) is to identify "how can the use by the Member States and AFA actors of new AI tools, as well as that of existing tools such as EDES and Arachne+ be leveraged in order to increase the level of prevention/detection?". The Committee welcomes the increase of the budget for "Information and communication technology – ICT Expenditure". The Committee notes that OLAF has already taken

⁷ See Budgetary Circular for 2027 10.12.2025 and Commission Communication "Overview of human resources and decentralised appropriations for 2025" – SEC(2025) 344.

⁸ [Special report 26/2025: EU bodies fighting fraud](#)

⁹ See Replies of the European Commission to the ECA Special Report on EU bodies fighting fraud, also available at [COM-Replies-SR-2025-26_EN.pdf](#).

¹⁰ COM(2025) 546 final.

SUPERVISORY COMMITTEE



important and promising steps in developing and applying AI tools in the investigative field. Building on these existing achievements would represent a cost-efficient approach to further strengthening OLAF's operational capacity and analytical capabilities. The Committee therefore strongly encourages leveraging the progress already made in order to maximise institutional learning and ensure the sustainable development of OLAF's AI-related capacities.

19. Regarding the AFA interoperability, the Committee notes that OLAF initially requested an increase of 1 million EUR. OLAF considered this as the minimum required in order to make OLAF system ready for the integration and interoperability with the forthcoming AFA platform accessible by all AFA actors. The Committee notes that it is not aware of the precise timeline nor exact financial needs for making the AFA platform available and operational to all relevant AFA actors. At the same time, this timing has a direct impact on the level and urgency of OLAF's budgetary needs related to integration and interoperability. Should the platform become operational, the Committee considers that proportionate budgetary resources should be allocated to OLAF to ensure timely integration, technical interoperability, and effective participation in the future anti-fraud architecture. Such support would help avoid delays, duplication of effort, and fragmented implementation across the EU anti-fraud ecosystem. The Commission White Paper stresses the importance of the information exchange between AFA actors and suggests, as far as feasible, to exchange data in real time and on an interoperable basis. The ECA report calls for the establishment of a fully interoperable anti-fraud system by the end of 2028. The Committee notes that if such an initiative is considered beneficial to the whole EU AFA, it should be properly funded through the EU budget. Adapting OLAF's systems to evolving interoperability requirements would ensure alignment with the future AFA platform and effective cooperation among all anti-fraud actors. This includes building secure data-sharing interfaces, aligning technical standards, and enabling real-time cooperation mechanisms, which together represent the minimum necessary effort to guarantee full integration and effective participation in the Union's reinforced anti-fraud ecosystem.
20. The next step is the consolidation by the Commission of all budgetary estimates of each EU institution, and the establishment of its annual "draft budget", which will then be submitted to the Council and the European Parliament no later than 1 September (Article 314.2 TFEU). In practice, the Commission endeavours to adopt and present the draft EU Budget in early June¹¹.

OLAF's human resources

21. As already recalled in its previous Opinions on OLAF's PDB¹² since Member States had agreed to a zero financial impact for the setting up of EPPO, it is OLAF which had to bear most of the adverse financial impact in terms of human resources. With a final transfer in 2023 of 16 posts to the EPPO, a total of 45 posts have been contributed by OLAF to the establishment of the EPPO. These posts concerned 27 posts coming from the Establishment plan (11 AD and 17 AST) and 18 contract agents.

¹¹ The Commission may modify the draft budget at a later stage to take account of any new developments, but no later than the point at which the Conciliation Committee is convened (see Article 314.5 TFEU).

¹² See, https://supervisory-committee-olaf.europa.eu/supervisory-committee-olaf/opinions-and-reports_en.

SUPERVISORY COMMITTEE



22. In total, since 2018 OLAF had to release 74 posts. At the same time, OLAF is now involved in several strategic initiatives for the European Commission, such as its role under the Ukraine facility¹³. OLAF had to redeploy additional human resources because its increasing role in monitoring precautionary measures and recovery actions taken in relation both to its own financial recommendations and to the follow-up to the EPPO's notifications. OLAF is also mandated to investigate illegal waste shipments, a new strategic initiative, while at the same time devoting additional resources for the handling of complaints under the Complaints mechanism of Article 9b of the OLAF Regulation.
23. Following the adoption in 2024 of the Commission Decision on the complementary allocation of human resources¹⁴ the Commission decided to establish a linear contribution model for the administrative Establishment Plan that will allow for future redeployment of establishment posts to priority areas. As a result, OLAF as all other Directorates General has started contributing to the redeployment pool of posts for the Commission and was requested to render 3 posts as of 1 January 2027. Therefore, the establishment plan of OLAF for 2027 has been fixed at 307 posts (296 permanent positions and 11 temporary positions) as opposed to 310 posts in 2026). OLAF has been also subject to the flat-rate reduction of posts ("abattement") applied to all DGs, proposed for 2027 at -2 (-EUR 240,000) compared to the 0 (no financial reduction) proposed by OLAF in the Preliminary Draft Budget 2027.
24. The Committee has always advocated that it is of paramount importance that OLAF has adequate human resources in its disposal to maintain a high level of performance. In that regard, the Committee notes that OLAF's establishment plan for 2027 has been modified based on a total of 307 posts (a reduction of 3 posts compared to last year). As OLAF has explained to the Committee, the reason of this adjustment is related to the posts OLAF was requested to give back in the context of the Commission's ongoing costs cutting efforts and constrained budgetary margins.
25. The Committee welcomes the fact that the budget line for expenditure related to external staff, i.e., contract agents, interim staff, and seconded national experts will ensure that OLAF will continue to be allowed to employ the same number of external staff as in 2026 (54).

Conclusions

26. The Committee considers that the OLAF's PDB 2027 appears to provide a basis for enabling OLAF to fulfil its mandate and tasks under the OLAF Regulation. The proposed increases in certain single budget lines are duly justified and in line with the Commission's guidelines for establishing its draft budget for 2027.
27. As far as OLAF's human resources are concerned, the Committee notes that OLAF's Establishment Plan has been reduced, as OLAF will contribute three positions to the European Commission's pool for redeployment to priority areas by 1 January 2027. The Committee considers that OLAF has already transferred a substantial number of positions to both the EPPO and the European Commission in recent years. Any further reductions in

¹³ The Ukraine Facility is a dedicated instrument which will allow the EU to provide Ukraine with up to €50 billion in stable and predictable financial support during this period, see https://eu-solidarity-ukraine.ec.europa.eu/eu-assistance-ukraine/ukraine-facility_en.

¹⁴ SEC(2024)275 of 13 November 2024.

SUPERVISORY COMMITTEE



OLAF's human resources should be subject to thorough and careful evaluation of the potential impact on its performance and ability to ensure its core functions.

28. Thus, the Committee:

- A. considers that OLAF's PDB for 2027 is in line with the Commission's budgetary proposals for establishing the Commission's draft budget for 2027;
- B. underlines the importance of ensuring that OLAF retains sufficient staffing levels to fulfil its mandate and that human resources are aligned with OLAF's operational needs;
- C. emphasizes that in total, since 2018 OLAF had to release 74 posts. In parallel, OLAF is involvement in a number of new strategic initiatives for the European Commission, such as its role under the Ukraine facility and new strategic initiative in illegal waste shipments. OLAF has been also required to devote additional resources for the handling of complaints under the Complaints mechanism of Article 9b of the OLAF Regulation. In addition to that, OLAF's role in monitoring precautionary measures and recovery actions taken in relation both to its own financial recommendations and to the follow-up to the EPPO's notifications, has been increasingly complex. For OLAF to conclude all existing and new priorities without complications will require additional resources from the created central pool;
- D. draws attention to the fact that the development of AFA interoperability and deployment of artificial intelligence tools, are expected to play an important role for the future of fraud detection and prevention, will require additional investment in IT infrastructure and expertise. This evolution calls not only for financial resources but also for the allocation of specialised human resources to ensure that OLAF remains at the forefront of technological innovation in the fight against fraud.