



Opinion No 2/2025

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**OLAF's preliminary draft budget for 2026**

**May 2025**

# SUPERVISORY COMMITTEE



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## Introduction

1. Under Regulation (EU) No 883/2013<sup>1</sup> (the “OLAF Regulation”) and Article 3 of Commission Decision 1999/352/EC, ECSC, Euratom<sup>2</sup>, 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 independence<sup>3</sup>. 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-General<sup>4</sup>.

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<sup>1</sup> 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.

<sup>2</sup> 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.

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

<sup>4</sup> 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).

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6. On 5 May 2025 the Director-General of OLAF sent to the Committee the latest OLAF PDB proposal for 2026, 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 2026.

## OLAF's PDB for 2026

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<sup>5</sup>.
9. As in previous years, OLAF's PDB for 2026 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 expenditures<sup>6</sup>.
10. More particularly, as far as the Commission's draft budget for 2026 is concerned, every Commission service, including OLAF, was asked to prepare its own draft budget for 2026 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. 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 2025 level.
11. Moreover, in line with the approach already followed for the 2024 and 2025 budgets, the Commission budgetary guidelines also provide that mission and representation expenditure will be frozen at the 2025 level. Likewise, expenditure for meetings, expert groups, conferences and committees will also be frozen at the 2025 level. Finally, in line with the

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

<sup>6</sup> See [https://commission.europa.eu/publications/multiannual-financial-framework-2021-2027-commitments\\_en](https://commission.europa.eu/publications/multiannual-financial-framework-2021-2027-commitments_en).

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- 2025 Commission Decision on allocation of human resources, the overall stable staffing assumption will also be applicable for 2026<sup>7</sup>.
12. Based on the above Commission guidelines, on 14 February 2025 the Director-General of OLAF forwarded to the Committee OLAF's initial PDB proposal for 2026. After further exchanges and discussions between OLAF and DG Budget, OLAF's proposed PDB for 2026 was slightly modified and the total budget set at 74 122 474 EUR, a net increase of 3,38% compared to the budget for 2025 (71 697 174 EUR).
  13. As in all previous OLAF budgets, staff expenditure is the main cost factor weighing over 72% of the total budget. With that in mind, OLAF's proposed PDB, does not depart from the Commission's above mentioned budgetary orientations for 2026.
  14. Thus, OLAF's budget line for expenditure related to officials and temporary agents represents a nominal increase of 1 850 000 EUR (3,5%) which corresponds to the increase of average gross staff costs related to an automatic salary adjustment as well as the career progression in 2026.
  15. The budget line related to "external staff" represents a notable increase in the OLAF budget. It shows an increase by 10%, justified - as OLAF explained to the Committee - by operational and investigative needs. In fact, expenditure in this context has been increased by 300 000 EUR in order to level the quota of external staff with the number of actual contract agents, interim staff and SNEs paid by OLAF in January 2025.
  16. The budget line "other management expenditure" including in particular "training" and "mission expenses", remains at the same level of 2025 (1 312 000 EUR).
  17. The OLAF's budget line for "infrastructure and logistic" and "Security and control expenditure" have been increased by 1,89% (from 8 517 700 EUR of 2025 to 8 679 000 EUR in 2026).
  18. Finally, OLAF's budget for "Information and communication technology", now centralised within the Commission's general budget since 2021, has been increased by 100 000 EUR (representing 1,76 % increase) compared to the 2025 budget. As OLAF has explained to the Committee this increase will cover costs linked to reorganization processes (such as the compulsory migration to the Corporate Digital Workplace planned to take place in summer 2025). The Committee considers that, after years of constant substantial increases, OLAF's expenditure on its case management system is now earmarked for maintenance rather than further development. The Committee considers also that OLAF will now have the possibility to focus on development in other areas, such as the initiation of an AI development path in the investigative field, with potential future returns in terms of operational effectiveness and efficiency.
  19. 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 June (11 June)<sup>8</sup>.

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<sup>7</sup> See Budgetary Circular for 2026 13.12.2024 and Commission Communication "Overview of human resources and decentralised appropriations for 2025" – SEC (2024)375/2.

<sup>8</sup> 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).

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## OLAF's human resources

20. As already recalled in its previous Opinions on OLAF's PDB<sup>9</sup> 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.
21. In total, since 2018 OLAF had to release 74 posts. At the same time, OLAF is now involved in a number of new strategic initiatives for the European Commission, such as its expected role under the Ukraine facility<sup>10</sup> while at the same time devoting additional resources for the handling of complaints under the Complaints mechanism of Article 9b of the OLAF Regulation.
22. Following the adoption in 2024 of the Commission Decision on the complementary allocation of human resources<sup>11</sup> 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 6 posts between 1 January 2026 and 31 June 2026.
23. 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 2026 has been modified based on a total of 310 posts (a reduction of 6 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. The Committee also notes that OLAF proposes a flat rate reduction of 4 posts, which reflects OLAF's intention to reduce gradually the number of current vacant posts. That also implies that if in the past OLAF benefited from savings resulting from its many vacant and unfilled posts, which allowed it to finance other budgetary lines (see paragraph 7 above), it will no longer be able to do so, at the same extent, in 2026 and the coming years.
24. 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 (increased by 10,25%), ensures that OLAF will continue to employ the same number of external staff as in 2025 (50).

## Conclusions

25. The Committee considers that the OLAF's PDB 2026 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 2026.

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<sup>9</sup> See, [https://supervisory-committee-olaf.europa.eu/supervisory-committee-olaf/opinions-and-reports\\_en](https://supervisory-committee-olaf.europa.eu/supervisory-committee-olaf/opinions-and-reports_en).

<sup>10</sup> 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](https://eu-solidarity-ukraine.ec.europa.eu/eu-assistance-ukraine/ukraine-facility_en).

<sup>11</sup> SEC(2024)275 of 13 November 2024.

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26. As far as OLAF's human resources are concerned, the Committee notes that OLAF's Establishment Plan has been reduced, as OLAF intends to contribute six positions to the European Commission's pool for redeployment to priority areas. 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 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.
27. Thus, the Committee:
  - A. considers that OLAF's PDB for 2026 is in line with the Commission's budgetary proposals for establishing the Commission's draft budget for 2026;
  - 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. draws attention to the fact that the development and deployment of artificial intelligence tools, essential 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.