



Brussels, 3 July 2026
(OR. en)

11388/26

**Interinstitutional File:
2020/0361 (COD)**

**COMPET 910
MI 736
JAI 934
TELECOM 369
CT 87
PI 83
AUDIO 91
CONSOM 223
CODEC 1371
JUSTCIV 87**

NOTE

From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

On: 29 June 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

Subject: COMMISSION STAFF WORKING DOCUMENT Overview of elements accounted for the estimation of the amount of external assigned revenues stemming from the supervisory fee pursuant to Article 6(1) of Commission Delegated Regulation (EU) 2023/1127

Delegations will find attached document SWD (2026) 178 final.



Brussels, 29.6.2026
SWD(2026) 178 final

COMMISSION STAFF WORKING DOCUMENT

Overview of elements accounted for the estimation of the amount of external assigned revenues stemming from the supervisory fee pursuant to Article 6(1) of Commission Delegated Regulation (EU) 2023/1127

1. Introduction

- (1) Article 43(4) of Regulation (EU) 2022/2065 of the European Parliament and of the Council ('Regulation (EU) 2022/2065')¹ requires the Commission to adopt delegated acts laying down the detailed methodology and procedures regarding the supervisory fees charged by the Commission on providers of very large online platforms ('VLOPs') and of very large online search engines ('VLOSEs') in accordance with Article 87 of that Regulation. On 2 March 2023, the Commission adopted Commission Delegated Regulation (EU) 2023/1127 ('Delegated Regulation (EU) 2023/1127')² pursuant to those provisions.
- (2) In accordance with Article 6(1), second subparagraph, of Delegated Regulation (EU) 2023/1127, the Commission shall prepare an overview accompanying the estimated amount of external assigned revenues stemming from the supervisory fees that is included in the Commission preparatory document attached to the draft budget. This is in accordance with the requirements of Article 41(8) of Regulation (EU, Euratom) 2024/2509 ('the Financial Regulation').³ Such overview indicates the elements accounted for such estimation and is to be published at the latest by 30 June of each calendar year on the Commission website.
- (3) The present overview reflects the estimation of costs to be incurred in 2027 for the performance of the tasks referred to in Article 43(2) of Regulation (EU) 2022/2065 and the elements accounted for such estimation as per costs categories listed in Article 2 of Delegated Regulation (EU) 2023/1127 and Annex I to the Delegated Regulation. Pursuant to Article 2(3) of Delegated Regulation (EU) 2023/1127, the estimation of overall costs for 2027 is to be decreased by the amount of the surplus incurred in 2025, as included in the report referred to in Article 8(4) of that Delegated Regulation.⁴
- (4) Since the publication of the previous staff working document⁵ and up until the date of publication of this staff working document ('SWD'), the Commission adopted a decision designating one online platform as a VLOP. As a result, there are currently 23 online platforms and two online search engines designated as VLOPs and VLOSEs respectfully.⁶
- (5) Pursuant to Articles 33(6) and 92 of Regulation (EU) 2022/2065, the obligations laid down in Section 5 of Chapter III of that Regulation shall apply to the providers of VLOPs and VLOSEs from four months after the notification of the designation decisions. Pursuant to Article 56(2) of that Regulation, the Commission has exclusive powers to supervise and enforce the obligations laid down in Section 5 of Chapter III of Regulation (EU) 2022/2065. In addition, the Commission, pursuant to Article 56(3) of Regulation (EU) 2022/2065, shall have powers to supervise and enforce

¹ Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market for Digital Services and amending Directive 2000/31/EC (Digital Services Act) (OJ L 277, 27.10.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2065/oj>).

² OJ L 149, 9.6.2023 p. 16.

³ OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

⁴ [COM\(2026\) 147](#), p. 6.

⁵ SWD(2025) 175 final published on 27 June 2025.

⁶ <https://digital-strategy.ec.europa.eu/en/policies/list-designated-vlops-and-vloses>

that Regulation, other than the obligations contained in Section 5 of Chapter III thereof, against providers of VLOPs and VLOSEs. In parallel, the Commission services are continuously monitoring online platforms and online search engines in view of the possible designation of additional services.

- (6) On the basis of all the above, in 2027 and subsequent years, the Commission services will advance the operational and structural frameworks essential for carrying out its supervisory tasks under Regulation (EU) 2022/2065. This involves, among other activities, consolidating the systems and processes required for the designation, monitoring and daily supervision of VLOPs and VLOSEs, maintaining and deepening collaboration with national Digital Services Coordinators ('DSCs') and other national competent authorities, and ensuring close cooperation and mutual assistance. In this context, the Commission will reinforce the operations of the European Board for Digital Services ('the Board') and the implementation of the information-sharing system put in place in accordance with Article 85 of Regulation (EU) 2022/2065 ('AGORA'), which supports communications between DSCs, the Commission and the Board. Finally, the Commission will expand its technical and analytical capabilities to address the constantly evolving challenges of day-to-day supervision of VLOPs and VLOSEs. This includes strengthening expertise in systemic risk identification and mitigation, as well as monitoring emerging issues related to other aspects governed by the DSA under Regulation (EU) 2022/2065.
- (7) The estimation of the amount of external assigned revenues stemming from the supervisory fees to be collected in 2026 for 2027 has been established in view of these tasks. This document provides an overview of the elements accounted for such estimation, specifying, as per Article 2(2) of Delegated Regulation (EU) 2023/1127, the human resources necessary to fulfil the Commission's supervisory tasks, as well as any other administrative and operational expenditure. Such estimation is included in part V of the working document accompanying the Draft General Budget of the Union for Financial Year 2027⁷ pursuant to Article 41(8) of the Financial Regulation.

2. Human resources

- (8) The total number of Full-Time Equivalents (FTEs) required to fulfil the tasks outlined in Article 43(2) of Regulation (EU) 2022/2065 is estimated to be 270 FTEs for the year 2027. This estimation includes the staff already working in those tasks by 31 December 2025.
- (9) To determine the annual costs related to human resources for the purposes of fulfilling the supervisory tasks referred to in Article 43(2) of Regulation (EU) 2065/2022, the following aspects have to be considered:
- a. Designation, including FTEs dedicated to the identification of online platforms and online search engines to be designated and the preparation of decisions for designation of VLOPs/VLOSEs pursuant to Article 33 of Regulation (EU) 2022/2065, and connected administrative and legal activities;
 - b. Notably, management of the workflow related to the annual supervisory fees;

⁷ [COM\(2026\) 300, p. 109.](#)

- c. IT systems, including FTEs dedicated to the establishment and maintenance of the information sharing system established to support communications between DSCs, the Commission and the Board pursuant to Article 85 of Regulation (EU) 2022/2065 (i.e. AGORA); the management of the information system registry supporting supervisory procedures and information management of the Commission under Section 4 of Chapter IV of Regulation (EU) 2022/2065, as well as the set-up, maintenance and operation of the database pursuant to Article 24(5) of Regulation (EU) 2022/2065; and support to the users of such systems;
 - d. The Board, including FTEs dedicated to supporting the Board through its secretariat and the Commission’s chairmanship pursuant to Article 62 of Regulation (EU) 2022/2065; and the management and preparation of decisions of the Commission on referrals raised by the Board pursuant to Article 59 of Regulation (EU) 2022/2065;
 - e. Supervisory expertise, including FTEs dedicated to the identification and assessment of systemic and emerging issues and risks, and the development of expertise and capabilities pursuant to Article 64 of Regulation (EU) 2022/2065, along with the management of activities carried out by or with the European Centre on Algorithmic Transparency (‘ECAT’)⁸, and other cooperation agreements with Member States authorities, supranational bodies and other relevant authorities;
 - f. Legal support and case handling, including FTEs assigned to the general supervision of designated VLOPs and VLOSEs, as well as the management of specific investigations and infringement procedures, both for substantive assessment, supervision, enforcement, and legal or procedural support;
 - g. Decentralised/on-field supervisory support, including assigned FTEs to provide expertise and case liaison support seconded to EU Permanent Representations, EU delegations located in non-EU countries or within DSCs for monitoring and assessment of specific risks connected to VLOPs or VLOSEs;
 - h. Management and administration⁹, including FTEs assigned to the overall management and support of the supervisory tasks referred to in Article 43(2) of Regulation (EU) 2022/2065.
- (10) In accordance with Article 2(2), point (a) of Delegated Regulation (EU) 2023/1127, the unitary cost of personnel is determined based on the average annual costs per FTE. This includes pro-rata average operating expenditure and applicable social contributions related to these human resources. Consequently, the total appropriations are calculated by considering the most recent average costs of personnel as annually set out by DG BUDG in the context of the preparation of the Legislative Financial Statements and charge backs,¹⁰ including estimated salary increases.

⁸ https://algorithmic-transparency.ec.europa.eu/index_en

⁹ FTEs dedicated to horizontal support activities related to the supervisory tasks referred to in Article 43(2) of Regulation (EU) 2022/2065, including finance, contract management, recruitment, data protection, and internal control.

¹⁰ Average cost of staff for year 2027 (including inflation) amounts to EUR 198 074 for Officials and Temporary Agents, EUR 107 205 for Contract Agents, and EUR 110 268 for Seconded National Experts. Such figures already include pro-capita average operating expenditure such as building and IT costs (“habillage”) but need to be increased by the applicable provision for social contributions (26,2%). After increase, they amount to: EUR 249 969 for Officials and Temporary Agents, EUR 135 293 for Contract Agents, and EUR 139 158 for Seconded National Experts.

- (11) Based on the above, the total annual costs for human resources¹¹ pursuant to Article 2(2), point (a) of Delegated Regulation (EU) 2023/1127 are estimated as follows:

HR expenditure (270 FTEs)	EUR 40 378 708
----------------------------------	-----------------------

3. Other administrative and operational expenditure

- (12) In accordance with Article 2(2), point (b) of Delegated Regulation (EU) 2023/1127, the estimation should account for any other expected administrative and operational expenditure in year n+1 not included in the average costs of personnel, and which is necessary for the fulfilment of the supervisory tasks referred to in Article 43(2) of Regulation (EU) 2022/2065. Such expenditure should take into account the non-exhaustive list of items listed in Annex I to Delegated Regulation (EU) 2023/1127. At the same time, possible changes across different categories of operational expenditures when implementing the budget should be possible and eventually will be indicated in the ex-post reporting to the European Parliament and the Council pursuant to Article 8 of Delegated Regulation (EU) 2023/1127.

- (13) In view of the above, the following elements have been accounted for the estimation:

a. Databases, digital tools and IT systems:

- i. The expected price of renewal or acquisition of databases, including subscriptions and access to audience and data company databases. Where applicable, those prices are calculated based on the number of user licences dedicated to the supervisory tasks referred to in Article 43(2) of Regulation (EU) 2022/2065.
- ii. The projected cost for digital tools, including for purchasing, subscribing, licensing and developing any necessary software or system for data extraction and monitoring; the cost of special IT equipment (e.g. unlocked terminals for access to specific platforms with special, segregated network, security arrangements, enhanced workstations, laptops or mobile phones) and any other computational capability needed for the supervisory tasks referred to in Article 43(2) of Regulation (EU) 2022/2065. These estimates are derived from similar costs already incurred by the Commission.
- iii. The prudential estimation of the expenditure for IT systems, including the set-up, acquisition, licensing, subscription, development, maintenance and operation of AGORA and of the database managed by the Commission pursuant to Article 24(5) of Regulation (EU) 2022/2065, as well as other information systems supporting supervisory procedures and information management of the Commission under Section 4 of Chapter IV of Regulation (EU) 2022/2065. The anticipated cost is derived from available quotes and price lists or comparable expenses already incurred by the Commission.

¹¹ While the target staff number for 2027 is set to 270, the estimated associated costs are made on a conservative basis, considering potential cases of staff working only a fraction of the full year in accordance with estimated recruitment patterns.

- b. **External experts' contribution**, including the contracting of external independent technological experts and consultants to support the Commission in specialised supervisory activities. The projected cost is determined based on the number of external contractors required, their level of expertise, and the estimated time needed to complete their tasks.
- c. The prudential estimation of expenditure for developing **supervisory capacity building activities and support**, informed by insights gained from previous exercises, including:
 - i. the organisation of training courses, workshops and conferences connected to the supervisory analysis of risks and other ad-hoc events and the involvement of external independent and globally recognised technological experts and consultants for analysis and assessment of impacts of algorithms, such as recommender systems, content moderation practices and rules, ads selection, and data related practices on selected risks;
 - ii. cooperation agreements with relevant national and supranational public institutions, and other relevant authorities ensuring support in the monitoring and assessment of individual risks;
 - iii. compliance monitoring contracts, including large contracts on specific risks across different designated online platforms and search engines and support contracts for supervisory and enforcement actions, as well as for reviews of documents and evidence.
- d. **Supervisory missions**: The estimation of the cost for supervisory missions and expertise-developing missions, including the attendance to conferences related to systemic risks and the relevant obligations applicable to VLOPs and VLOSEs, calculated based on the average cost per mission, considering the insights gained from the previous exercises.
- e. The expected cost for the **Board Secretariat**, including costs (other than human resources) incurred in the organisation of monthly physical meetings of the Board and its eight working groups pursuant to Article 62 of Regulation (EU) 2022/2065, and corresponding reimbursements for national representatives and related costs. The estimation is based on the average cost per meeting, drawing on experiences from previous exercises.
- f. The estimation of the **administrative costs for recruitment** of staff working on enforcement activities in relation to Article 43(2) of Regulation (EU) 2022/2065, including the cost of staff working in the Delegation of the European Union to the United States and the reimbursement of the cost sustained by applicants for medical visits (mandatory for recruitment). The estimation is based on the cost incurred in previous exercises.

(14) Based on the above, the total annual costs for other Operational and Administrative expenditure pursuant to Article 2(2), point (b) of Delegated Regulation (EU) 2023/1127 are estimated as follows:

Other operational and administrative expenditure	EUR 18 152 322
Databases, Digital tools, and IT systems	EUR 8 287 958
Supervisory capacity building activities and support	EUR 5 500 000
External experts	EUR 3 485 000
Board activities	EUR 407 000
Missions	EUR 317 364
Administrative expenditure for recruitment	EUR 155 000

4. Overall estimation

- (15) In accordance with Article 2(3) of Delegated Regulation (EU) 2023/1127, the amount of the overall annual costs estimated for a given year to be charged during the year of estimation, is to be respectively increased or decreased by the amount of deficit or surplus incurred in the previous year, as disclosed in the report referred to in Article 8(4) of that Delegated Regulation.
- (16) As indicated in the Report from the Commission to the European Parliament and the Council published on 31 March 2026¹², in 2025 the Commission incurred in a surplus of EUR 15 653 141 due to the recruitment of staff that occurred later in the year than foreseen and lower operational and administrative costs than initially forecasted, in particular, in IT costs, missions and Board meetings.
- (17) Therefore, the amount of the overall annual costs estimated for 2027 to be charged in 2026 is decreased by the amount of incurred surplus for year 2025.
- (18) Based on the above, the estimation provided for in the Commission preparatory document attached to the draft budget pursuant to Article 41(8) of the Financial Regulation is composed as follows:

HR expenditure	EUR 40 378 708
Other operational and administrative expenditure	EUR 18 152 322
Total amount of supervisory fee for 2027 without the surplus incurred in 2025	EUR 58 531 030
(-) Surplus incurred in 2025	(EUR 15 653 141)
Total assigned revenues	EUR 42 877 889

- (19) This total amount has been included as estimated total assigned revenues in the Draft Budget Working Document Part V ('Budget implementation and assigned revenues') accompanying the 2027 Draft Budget pursuant to Article 41(8) of the Financial Regulation as single item of the budget lines group '1.02OTH'¹³, aimed at supporting the expenditure line 02.20.03.05 'Digital Services Act (DSA) – Supervision of Very Large Online Platforms' as provided for in the connected document containing the Statement of estimates.¹⁴

¹² Report from the Commission to the European Parliament and the Council on the overall annual costs incurred for the fulfilment of the Commission's tasks pursuant to Regulation (EU) 2022/2065 in the period from 1 January 2025 until 31 December 2025 and the total amount of the annual supervisory fees charged pursuant to Article 6(4) of Commission Delegated Regulation (EU) 2023/1127 in 2025. [COM\(2026\) 147](#), p. 6.

¹³ [COM\(2026\) 147](#), p. 6.

¹⁴ [SEC\(2026\) 250](#), p. 39.