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**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 2024 until 31
December 2024 and the total amount of the annual supervisory fees charged pursuant to
Article 6(4) of Commission Delegated Regulation (EU) 2023/1127 in 2024**

1. Introduction

- (1) This report is addressed to the European Parliament and the Council in the context of the enforcement of Regulation (EU) 2022/2065 ⁽¹⁾ – the Digital Services Act (DSA). The DSA lays down harmonised rules applicable to intermediary service providers to ensure a safe, predictable, and trusted online environment in the internal market. It sets out basic obligations applicable to all providers of intermediary services, as well as additional obligations for providers of hosting services and, more specifically, providers of online platforms, very large online platforms (VLOPs) and very large online search engines (VLOSEs). It also establishes a system of supervision and enforcement of these rules by the Commission and Member States.
- (2) The DSA entrusts the Commission with the exclusive competence to designate and supervise VLOPs and VLOSEs, so as to enforce the DSA obligations with respect to these designated services. The Commission is also mandated to coordinate and develop expertise and capabilities at Union level regarding the supervision of systemic and emerging issues in relation to VLOPs and VLOSEs. Moreover, there are additional tasks assigned to the Commission that relate to the size and intrinsic cross-border and/or pan-EU reach of such designated services.
- (3) To ensure the necessary resources for the Commission to effectively carry out the supervisory tasks entrusted to it under the DSA in terms of staffing, expertise, and financial means, Article 43 DSA requires the Commission to charge an annual supervisory fee to each provider of VLOP or VLOSE, subject to the conditions provided for in that Article.
- (4) Article 43(7) DSA provides for the preparation of an annual report by the Commission, addressed to the European Parliament and the Council, as a way to provide accountability and transparency to those institutions in respect of the actions of the Commission under the DSA, which shall be published on the Commission's website pursuant to Article 8(1) of Commission Delegated Regulation (EU) 2023/1127 ⁽²⁾. In particular, the report must include information on the total amount of the supervisory fees charged to the providers of VLOPs and VLOSEs in the preceding year and on the overall amount of the costs incurred by the Commission for the fulfilment of its tasks under that Regulation, as established in Article 8 of that Delegated Regulation.
- (5) Accordingly, the present report provides an overview of the costs incurred by the Commission in 2024 for the fulfilment of its tasks under the DSA. It notably spells out the specific costs incurred for the fulfilment of the tasks referred to in Article 43(2) DSA, which are those covered with the supervisory fees charged in 2023. In addition, this report provides information on the total amount of the supervisory fees charged in 2024 to cover the costs to be incurred by the Commission for the fulfilment of its tasks pursuant to the DSA in 2025 and on the payments, as well as on-going court proceedings, related to the implementing decisions establishing the amount of the annual supervisory fees in respect of each provider.

2. Costs incurred by the Commission for the fulfilment of its tasks pursuant to the DSA in 2024

- (6) This report covers the reporting period from 1 January 2024 to 31 December 2024.
- (7) This period covers the general entry into application of the DSA on 17 February 2024, the setup and operation of the European Board for Digital Services (the 'Board'), the designation of 3 additional

⁽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⁾ Commission Delegated Regulation (EU) 2023/1127 of 2 March 2023 supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council with the detailed methodologies and procedures regarding the supervisory fees charged by the Commission on providers of very large online platforms and very large online search engines (OJ L 149, 9.6.2023, p. 16, ELI: http://data.europa.eu/eli/reg_del/2023/1127/oj).

VLOPs by July 2024, which add to the 20 VLOPs and 2 VLOSEs designated by December 2023, and a number of enforcement actions on suspected DSA infringements relating to disinformation and dissemination of illegal content, as well as the protection of minors and electoral processes. During that period, approximately 100 requests for information were sent to providers of VLOPs and an additional 9 formal proceedings were opened against several providers, out of a total of 10 formal proceedings opened since 2023 until the end of 2024. Moreover, for the first time in the enforcement of the DSA, the Commission has made commitments submitted by one provider in the context of DSA proceedings legally binding upon it. ⁽³⁾

- (8) During that period, the Commission continued reinforcing the necessary internal structures and allocated the appropriate human, operational and administrative resources for an effective enforcement of the DSA and the fulfilment of its tasks. This included recruiting staff and seconded national experts specialised in all areas of work covered by the DSA, developing the necessary IT systems, and contracting supervisory capacity-building activities and support.
- (9) As regards human resources, the Commission increased the number of staff for the execution of DSA enforcement tasks following the increase in monitoring compliance activities. In the reporting period, 51 staff members were recruited, including legal officers, policy officers, data scientists/technology specialists, communications officers, budget and audit specialists and project managers. 50 of those members joined the Directorate-General for Communications Networks, Content and Technology (DG CNECT) and the remaining one joined the Legal Service, giving support to DG CNECT's tasks in relation to DSA enforcement.
- (10) The overall costs incurred by the Commission for all DSA enforcement tasks, including the tasks referred to in Article 43(2) DSA ⁽⁴⁾ and other tasks fulfilled pursuant to other articles of the DSA during the reporting period, by cost categories, are the following ⁽⁵⁾:

Total incurred costs	EUR 50,11 million
Human resources expenditure	EUR 15,23 million
Operational and administrative expenditure	EUR 34,87 million

- (11) The split of the expenditure between the tasks referred to in Article 43(2) DSA and all other DSA enforcement tasks in addition to the details per cost category and indication of any surplus or deficit generated in 2024 are presented in sections 2.1 to 2.3 below.

2.1 Costs incurred for tasks related to Article 43(2) DSA

- (12) Within the overall amount of costs referred to in paragraph (10) of this report, the specific expenditure incurred by the Commission for the fulfilment of the tasks referred to in Article 43(2) DSA in the reporting period, and therefore covered by the supervisory fees charged in 2023, are as follows:

Costs incurred for tasks relating to Article 43(2) DSA	EUR 45,75 million
Human resources expenditure	EUR 12,58 million
Operational and administrative expenditure	EUR 33,16 million
<i>Supervisory capacity-building activities and support</i>	<i>EUR 13,97 million</i>

⁽³⁾ Press release of the European Commission of 5 August 2024: [TikTok commits to permanently withdraw TikTok Lite Rewards](#).

⁽⁴⁾ Article 43(2) DSA refers to costs related to the designation pursuant to Article 33, to the set-up, maintenance and operation of the database pursuant to Article 24(5) and to the information sharing system pursuant to Article 85, to referrals pursuant to Article 59, to supporting the Board pursuant to Article 62 and to the supervisory tasks pursuant to Article 56 and Section 4 of Chapter IV.

⁽⁵⁾ The figures presented across this document are reported in EUR million with two decimals, without any rounding technique applied. For this reason, some totals may not correspond with the sum of the separate figures presented in the report.

<i>Administrative agreements</i>	<i>EUR 10,46 million</i>
<i>External experts</i>	<i>EUR 4,51 million</i>
<i>Databases, Digital tools, and IT systems</i>	<i>EUR 3,58 million</i>
<i>Board activities, administrative expenditure for recruitment and missions</i>	<i>EUR 0,62 million</i>

a. Human resources expenditure

- (13) The yearly calculation of human resources expenditure has been performed on the basis of average annual costs per full-time equivalent ('FTE') employees, including pro-rata average overhead expenditure and applicable social contributions related to these human resources, in line with Article 2(2), point (a) of Commission Delegated Regulation (EU) 2023/1127 ⁽⁶⁾. For the calculation of the FTEs, the Commission took into account only the effective working time of the staff members in activities relating to the supervisory tasks referred to in Article 43(2) DSA and in proportion to the time they have worked for the Commission in 2024.
- (14) Despite the recruitment of 51 new staff members during 2024, the recruitment procedures took longer than foreseen and resulted in a yearly lower average amount of FTEs than forecasted, amounting to a total of approximately 81 FTEs (including a total of approximately 31 FTE officials and temporary agents, 43 FTE contract agents and 7 FTE seconded national experts) for an overall amount of EUR 12,58 million. ⁽⁷⁾

b. Operational and administrative expenditure

- (15) The calculation of the operational and administrative expenditure takes into account the costs pursuant to Article 2(2), point (b) of Commission Delegated Regulation (EU) 2023/1127 and the non-exhaustive list of items of Annex I to that Delegated Regulation, in the period from 1 January 2024 to 31 December 2024, which are necessary for the fulfilment of the tasks referred to in Article 43(2) DSA. The total operational and administrative costs in the reporting period amount to EUR 33,16 million. The activities performed under this cost category are described in the following paragraphs.
- (16) The **supervisory capacity building activities and support** (EUR 13,97 million) include:
- ten service contracts for support relating to the following: monitoring of compliance, adult content platform services, election risk management, the DSA transparency database, market intelligence and evidence gathering, media freedom, app stores ecosystems, minors' protection (EUR 13,91 million),
 - the organisation of a stress test on European elections in April 2024 (EUR 0,04 million),
 - preparatory activities on access to data for researchers based on Article 40 DSA (EUR 0,01 million), and
 - reimbursement of travel expenses to technical experts (EUR 0,001 million).
- (17) The **administrative agreements** (EUR 10,46 million) include the following three signed by DG CNECT with:

⁽⁶⁾ The applicable average costs per FTE are annually calculated by the Directorate-General for Budget ('DG BUDG') in the context of the preparation of the [Legislative Financial Statement](#) and charge backs. Such average costs for the year 2024, already including pro-capita average operating expenditure of buildings and IT and already increased by the applicable provision for social contributions (22,2%), amounted to EUR 217 516 for officials and temporary agents, EUR 116 090 for Contract Agents and EUR 120 978 for Seconded National Experts.

⁽⁷⁾ The number of FTEs reported in section 2.1 of this report does not represent the total number of Commission staff members working on DSA in 2024. It strictly includes the effective working time of staff members covered by Article 43(2) DSA tasks and the proportion of time they worked on those tasks during that year, with the recruitments gradually increasing from Q1 to Q4.

- The European Centre for Algorithmic Transparency (ECAT) of the Joint Research Centre (JRC) (EUR 7 million) for the provision of technical and scientific support in investigations and enforcement policies,
- The Directorate-General for Digital Services (DG DIGIT) (EUR 3,14 million) for the provision of specialized IT services and cloud resources, and IT support for the DSA Data Access Portal and the information sharing system pursuant to Article 85 DSA, and
- The Directorate-General for Competition (DG COMP) (EUR 0,32 million) for the provision of IT capacity and support concerning case management and compliance supervision of VLOPs and VLOSEs.

(18) The expenditure in **external experts** (EUR 4,51 million) concerns service contracts for:

- IT experts (EUR 4,39 million) under the supervision of DG CNECT, performing tasks of development and maintenance of the information system pursuant to Article 85 DSA and the database pursuant to Article 24(5) DSA. During the reporting period, external experts were contracted in the following domains: back-end and front-end development; business intelligence; database, application, cloud, and enterprise architecture; cloud operations; data science; testing; information and document management; IT security; IT quality assurance; support management; system engineering and integration; user experience; web operations; and business analysis.
- Agency staff (interim) (EUR 0,12 million) with legal, policy, data science and secretariat profiles, providing support to DG CNECT staff on the enforcement tasks referred to in Article 43(2) DSA. During the reporting period, 14 agency staff were contracted.

(19) The expenditure in **databases, digital tools, and IT systems** (EUR 3,58 million) includes the acquisition of specialised equipment for compliance monitoring and data rooms and licenses for existing commercialised software and databases relating to the implementation of the supervisory tasks pursuant to Article 43(2) DSA. It also covers the provision of IT services for the set-up and implementation of the DSA Information Sharing System pursuant to Article 85 DSA, the DSA Whistleblower tool, ⁽⁸⁾ and an accounting IT system for the registration, control and monitoring of the expenditure covered by the supervisory fee.

(20) The expenditure in **Board activities** (EUR 0,37 million) includes the organisation of five in-person meetings out of the twelve meetings held by the Board and one in-person meeting out of the twenty-nine meetings held by the Board's Working Groups during 2024, ⁽⁹⁾ as well as capacity building activities in the form of a training addressed to the Digital Services Coordinators.

(21) The **administrative expenditure for recruitment** includes the costs incurred for the recruitment of Commission staff working on supervisory tasks pursuant to Article 43(2) DSA, such as reimbursement of travel expenses to participate in the selection processes and onboarding costs (EUR 0,18 million).

(22) The expenditure in **supervisory missions** (EUR 0,06 million) includes the costs for Commission staff to participate in missions during 2024 on activities relating to the direct supervision of VLOPs and VLOSEs and to the development of expertise and capacity building on systemic and emerging risks.

2.2 Costs incurred for DSA enforcement tasks that are not related to Article 43(2) DSA

(23) The differences in the costs for all DSA enforcement tasks and for only the tasks referred to in Article 43(2) DSA are explained by the following expenditure paid by Union budget appropriations and not by the external assigned revenues resulting from the annual supervisory fee:

⁽⁸⁾ <https://digital-strategy.ec.europa.eu/en/policies/dsa-whistleblower-tool>

⁽⁹⁾ The European Board for Digital Services has set up 8 Working Groups supporting the Board's mission: <https://digital-strategy.ec.europa.eu/en/policies/dsa-board-working-groups>.

Costs incurred for tasks not relating to Article 43(2) DSA	EUR 4,35 million
Human resources expenditure	EUR 2,64 million
Operational and administrative expenditure	EUR 1,70 million

- (24) The human resources expenditure of EUR 2,64 million is due to the fulfilment of tasks such as monitoring of national legislation and structures, general policy guidance, supporting enforcement vis-à-vis non-designated providers and other regulatory tasks not related to the DSA supervisory tasks referred to in Article 43(2) DSA.
- (25) The administrative and operational expenditure of EUR 1,70 million is due to the cost of the following expenditure not related to the DSA supervisory tasks referred to in Article 43(2) DSA:
- the development of a threat-to-life notifications tool (EUR 1,24 million),
 - the organisation of a workshop on the protection of minors in October 2024 (EUR 0,22 million),
 - three service contracts for studies relating to online advertising, monitoring compliance of Articles 26, 28 and 39 DSA and trusted flaggers (EUR 0,18 million),
 - external experts (EUR 0,01 million), and
 - non-supervisory missions (EUR 0,03 million).

2.3 Surplus or deficit

- (26) Pursuant to Article 8(4) of Commission Delegated Regulation (EU) 2023/1127, this report must indicate any costs incurred during the reporting period that exceeded the amount of estimated costs for the same period, or any surplus, as applicable.
- (27) The comparison of the estimation of costs performed in 2023 for the calculation of the supervisory fees charged on that year and the actual expenditure incurred in 2024 in relation to the tasks referred to in Article 43(2) DSA shows that the expenditure in human resources was EUR 6,823 million lower than estimated, while operational and administrative expenditure was EUR 7,338 million higher. This resulted in a deficit of **EUR 0,514 million**.

	Forecasted in SWD (2023) 242 (million)	Actual expenditure in 2024 (million)	Surplus (+)/ Deficit (-) (million)
Total expenditure	EUR 45,243	EUR 45,757	(-) EUR 0,514
Human resources expenditure	EUR 19,413	EUR 12,589	(+) EUR 6,823
Operational and administrative expenditure	EUR 25,830	EUR 33,168	(-) EUR 7,338

- (28) Pursuant to Article 2(3) of Commission Delegated Regulation (EU) 2023/1127, the deficit generated in 2024, and that amounts to EUR 514 061, will be taken into account in the estimation of the overall annual costs that are expected to be incurred for the performance of the Commission's tasks referred to in Article 43(2) DSA in year 2026.

3. Overall amount of supervisory fees charged in 2024

- (29) Article 2 of Commission Delegated Regulation (EU) 2023/1127 provides that the costs to be estimated for the supervisory fees charged in year n should be determined by taking into account all human resources to be employed by the Commission, as well as other operational and administrative expenditures related to the fulfilment of the tasks referred to in Article 43(2) of DSA in the year n+1.

- (30) Article 43(6) DSA provides that the individual annual supervisory fees charged to each provider of VLOP or VLOSE pursuant to Article 43(1) DSA constitutes external assigned revenue in accordance with Article 21(5) of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council. ⁽¹⁰⁾
- (31) The estimated total external assigned revenues deriving from the supervisory fees levied at the end of 2024 for the year 2025, was included in the Statement of estimates ⁽¹¹⁾ and the Working document, part V, ⁽¹²⁾ accompanying the Draft General Budget of the Union for Financial Year 2025 pursuant to Article 41(8) of Regulation (EU, Euratom) 2018/1046, applicable at the time of publication. The overview of elements accounted for the estimation of the amount of external assigned revenue stemming from the supervisory fee, based on the forecasts of expenditure for 2025, was published on 30 June 2024. ⁽¹³⁾ The supervisory fees charged in 2024 therefore did not cover any expenditure incurred by the Commission to effectively carry out its supervisory tasks in the Union in the period running from 1 January 2024 to 31 December 2024, as they will only cover expenditure incurred in the year 2025.
- (32) Pursuant to Article 8(3) of Commission Delegated Regulation (EU) 2023/1127, the Commission must indicate in the present report the overall amount of supervisory fees charged, including the date of respective payments, any missing or late payment, on-going court proceedings related to the implementing decisions referred to in Article 6(4) of the Delegated Regulation and recovery procedures referred to in Article 7(2) of that Regulation related to the supervisory fees charged, at the date of finalisation of the report.
- (33) The overall amount of supervisory fees charged in 2024 to cover costs of the Commission in 2025 was **EUR 58 219 790**. All providers of designated services paid before the established deadline of 31 December 2024, except for the provider of Facebook and Instagram, whose payment was received on 8 January 2025 and which, in addition, paid the corresponding late payment interests. There are no missing or overdue payments at the time of publication of this report as regards the supervisory fees charged on providers of designated services in 2024.
- (34) At the date of finalisation of this report, there are five ongoing court proceedings related to the implementing decisions referred to in Article 6(4) of Commission Delegated Regulation (EU) 2023/1127, addressed to the provider of the designated services Facebook and Instagram (Case T-55/24 relating to the supervisory fee charged in 2023 and Case T-89/25 relating to the supervisory fee charged in 2024), to the provider of TikTok (Case T-58/24 relating to the supervisory fee charged in 2023 and Case T-88/25 relating to the supervisory fee charged in 2024), and to the provider of Google Maps, Google Play, Google Search, Google Shopping and YouTube (Case T-92/25 relating to the supervisory fee charged in 2024).
- (35) There are no ongoing recovery procedures referred to in Article 7(2) of that Commission Delegated Regulation related to the supervisory fees charged.

⁽¹⁰⁾ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast), OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

⁽¹¹⁾ SEC(2024)250, Chapter 02 20, pp. 313-314.

⁽¹²⁾ COM(2024)300, p. 110 (one of the items of the budget lines group “1.02OTH” Other Actions).

⁽¹³⁾ 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’, 30.6.2024 SWD(2024)167 final (<https://digital-strategy.ec.europa.eu/en/library/overview-elements-accounted-estimation-amount-external-assigned-revenues-stemming-supervisory-fee>).