



EUROPEAN
COURT
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Open data annex

Special report 25/2022

“Verification of Gross National Income for financing the EU budget”

Introduction

- (1) The objectives of [ECA Decision 6-2019](#) (Article 1) on the open data policy and the reuse of documents are to:
 - (a) improve the flow of information between the ECA and the general public;
and
 - (b) facilitate the widespread reuse of information.
- (2) In this context, the ECA decided, wherever possible and appropriate, to make documents in its possession available on the internet in open and machine-readable formats.
- (3) This annex was produced in accordance with the ECA’s open data decision. It includes information on:
 - (a) the data presented in the report, including all sources; and
 - (b) the methodologies and calculations applied.
- (4) Open data originating with the ECA are also available through the [EU Open Data Portal](#).

Dataset structure

The open data in this report have been published at the [EU Open Data Portal](#) as a single dataset containing the following information:

Dataset	
Title	<i><name of the report></i>
Description	<i><short description/summary ></i>
Landing page	<i><URL of the report on ECA website></i>
Keywords	<i><optional - keywords from EuroVoc></i>

Each source mentioned below is shown as a separate item (“distribution”) in that dataset, and is referenced either directly (as an original source) or through the data file(s) hosted at the Open Data Portal or the ECA website.

Published Excel files may contain additional information, such as a copy of original data and/or intermediate data (e.g. pivot tables) to show how the final data were calculated.

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1. Figure 1 – EU revenue sources in 2021 (page 6)

Figure 1	
Title:	EU revenue sources in 2021
Description:	This figure shows the EU budget revenue sources for the financial year 2021
Available formats:	Excel, CSV

Source	
Title:	Consolidated annual accounts of the European Union for the financial year 2021
Description:	The consolidated annual accounts of the EU for 2021 present the financial statements of the EU together with the budgetary implementation reports
Source:	European Commission
URL:	https://ec.europa.eu/info/publications/annual-accounts-2021_en
License:	CC BY 4.0
Date of extraction:	28/06/2022
Data last update:	28/06/2022

2. Figure 2 – Increase in GNI-based own resource (page 7)

Figure 2	
Title:	Increase in GNI-based own resource
Description:	This figure compares the evolution of the GNI-based own resource (as a percentage of total revenue) with the evolution of the number of Member States, shown over the last three decades.
Available formats:	Excel, CSV

Sources													
Title:	Annual reports of the European Court of Auditors regarding the final consolidated annual accounts of the EU and consolidated annual accounts of the EU for the financial year 2021												
Description:	Annual reports of the European Court of Auditors regarding the final consolidated annual accounts of the EU for the years 1991, 2000, 2010 and 2020 and consolidated annual accounts of the EU for the financial year 2021. The baseline used was 1991 as the GNI-based own resource was exceptionally low in 1990.												
Sources:	European Court of Auditors (1991, 2000, 2010, 2020) European Commission (2021)												
URLs:	<table border="1"> <thead> <tr> <th>URL</th> <th>Data last update</th> </tr> </thead> <tbody> <tr> <td>http://publications.europa.eu/resource/cellar/cadb79e0-f34e-4e95-bc66-4200c6917edc.0006.02/DOC_1</td> <td>15/12/1992</td> </tr> <tr> <td>https://eur-lex.europa.eu/resource.html?uri=cellar:7aaa189d-833b-4c28-b3e3-444cc6bf8c30.0004.01/DOC_1&format=PDF</td> <td>15/12/2001</td> </tr> <tr> <td>https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2011:326:0001:0250:EN:PDF</td> <td>10/01/2011</td> </tr> <tr> <td>https://www.eca.europa.eu/Lists/ECADocuments/annualreports-2020/annualreports-2020_EN.pdf</td> <td>26/10/2021</td> </tr> <tr> <td>https://ec.europa.eu/info/sites/default/files/about_the_european_commission/eu_budget/2021_eu_accounts_adopted_web.pdf</td> <td>28/06/2022</td> </tr> </tbody> </table>	URL	Data last update	http://publications.europa.eu/resource/cellar/cadb79e0-f34e-4e95-bc66-4200c6917edc.0006.02/DOC_1	15/12/1992	https://eur-lex.europa.eu/resource.html?uri=cellar:7aaa189d-833b-4c28-b3e3-444cc6bf8c30.0004.01/DOC_1&format=PDF	15/12/2001	https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2011:326:0001:0250:EN:PDF	10/01/2011	https://www.eca.europa.eu/Lists/ECADocuments/annualreports-2020/annualreports-2020_EN.pdf	26/10/2021	https://ec.europa.eu/info/sites/default/files/about_the_european_commission/eu_budget/2021_eu_accounts_adopted_web.pdf	28/06/2022
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License:	CC BY 4.0												
Date of extraction:	15/07/2022												

3. Figure 7 – Impact of action points and time taken to address them (six selected Member States) (page 36)

Figure 7

Title:	Impact of action points and time taken to address them (six selected Member States)
Description:	<p>This figure shows the distribution of the action points based on two variables: their impact as a percentage of GNI and the time needed to address them.</p> <p>The highest annual impact as an absolute value (irrespective of sign) was taken into consideration for this analysis. For action points that were transformed into reservations, we presented the impact and number of years needed to address the corresponding reservation, including cases where the scope of the reservation was wider than the action point. Where action points (corresponding reservations) were not lifted by January 2022 (the cut-off date of our audit), the number of years was calculated based on this reference date.</p>
Available formats:	Excel, CSV

Source

Source:	European Court of Auditors, based on Eurostat internal documents
Data last update:	31/05/2022

4. Annex I – Member States' GNI-based contributions to the 2021 EU budget (page 43)

Annex I	
Title:	Member States' GNI-based contributions to the 2021 EU budget
Description:	This figure shows the Member States' GNI-based contributions to the 2021 EU budget
Available formats:	Excel, CSV

Source	
Title:	Table 3, Annex A: Revenue - annual accounts of the European Commission for the financial year 2021
Description:	Member State contributions to financing the 2021 budget - GNI-based own resources
Source:	European Commission
URL:	https://ec.europa.eu/info/strategy/eu-budget/long-term-eu-budget/2021-2027/spending-and-revenue_en
License:	CC BY 4.0
Date of extraction:	04/07/2022

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