

Statistics in focus

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Government expenditure by main function: EU countries compared

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- A breakdown of general government expenditure in the European Union (based on 2001 data) shows that social protection accounts for 40.0% of total government expenditure, equal to 18.8% of GDP in the EU. This is easily the largest category of government spending by function (see figure 1). However, spending on social protection varies greatly between countries, from 9.7% of GDP in Ireland to 24.2% of GDP in Denmark.
- The category 'general public services' accounts for 14.4% of total government spending, equal to 6.7% of GDP in the EU, varying from 3.7% of GDP in Ireland to 10.6% of GDP in Greece.
- Following in terms of importance are government spending on health (equal to 6.3% of GDP in the EU), education (5.1% of GDP), and economic affairs (4.2% of GDP). Other categories of government spending are together equal to 5.8% of GDP in the EU.
- Total general government expenditure in the EU amounts to 47.1% of GDP. For the euro-zone, government expenditure is equal to 48.1% of euro-zone GDP.

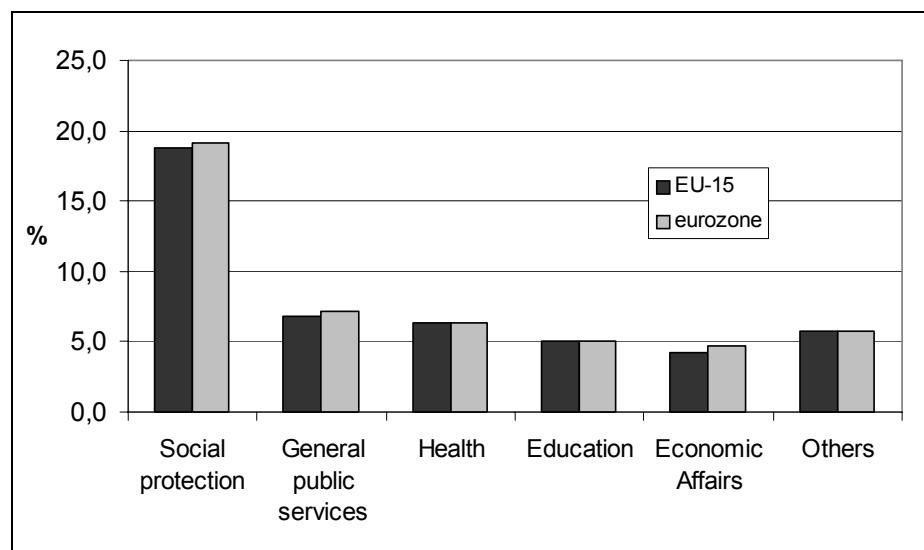


Figure 1: Government expenditure by function in the EU and euro-zone as a percentage of GDP (2001)

Framework for reporting of COFOG data to Eurostat

Data on government expenditure by function are reported to Eurostat by statistical authorities of EU Member States under Table 11 of the ESA95 transmission programme¹. Reporting comprises annual data referring to the general government sector as defined in ESA95². The schedule for reporting for year t is $t+12$ months³.

In Table 11 total general government expenditure is divided into main COFOG categories⁴ and types of expenditure on the basis of ESA95 transactions. In other words, each of the ten COFOG categories is subdivided into component ESA95 transactions. The full breakdown of data reported in Table 11 is shown in table 3 of this analysis⁵.

Among the ten COFOG functions, the category 'general public services' requires explanation. Briefly, it includes expenses related to executive and legislative organs, financial and fiscal affairs, external affairs, foreign economic aid, general services, research and development, debt interest payments and other expenses related to debt. However, the category excludes expenditure on such items specifically

related to one of the other functions (for example, research and development related to defence is included in the category 'defence').

The category 'social protection' mainly covers government outlays in the form of benefits for sickness and disability, old age, survivors of deceased persons, family and children, unemployment, housing, and other forms of social benefit.

The category 'economic affairs' covers for example support programmes and subsidies to the mining, manufacturing, agricultural, energy, and service industries. It also includes public spending on infrastructure such as transport and communications.

Because of new data and revisions, the latest available breakdown of government expenditure according to function is usually not based on the latest figures for total expenditure. For the purpose of this analysis, therefore, total expenditure figures for 2001 are taken from Table 2 of the ESA95 transmission programme⁶. However, ratios of expenditure by function to total expenditure are derived entirely from Table 11 of the programme.

Inter-country comparisons

COFOG is useful for making inter-country comparisons of the extent to which governments are involved in economic and social functions. It overcomes the problem of organisational differences between countries which, without a common classification, would render data comparisons meaningless.

Some clear features emerge from a comparison of the national data. Looking at government spending as a percentage of GDP (see table 1), total expenditure varies between 57.1% in Sweden and 55.3% in Denmark to 33.9% in Ireland and 39.0% in Luxembourg.

Social protection is easily the largest category of government spending overall, equal to 18.8% of EU GDP and 19.2% of euro-zone GDP in 2001. There are however big differences among countries. The highest spending on social protection is in Denmark (24.2% of GDP) and Sweden (23.9% of GDP). At the other end of the scale are Ireland (9.7%), Portugal (13.4%) and Spain (13.5%).

¹ *ESA95 Table 11 'Expenditure of general government by function' as detailed in Annex B of Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community. A consolidated version of ESA95 is available on-line on the Eur-lex website on: http://europa.eu.int/eur-lex/en/consleg/main/1996/en_1996R2223_index.html.*

² *The general government sector is composed of the following sub-sectors: central government, state government, local government, and social security funds.*

³ *Under derogations applicable until 2005, the reporting limit for Spain is $t+21$ months and for Sweden $t+16$ months.*

⁴ *Commission Regulation (EC) No 113/2002 of 23 January 2002 integrating in ESA95 the 'Classification of the functions of government' (COFOG) as revised by the United Nations in 1999.*

⁵ *In addition to the eight transactions shown in the table, 'final consumption expenditure' is to be reported as a memorandum item. In addition, some Member States supply on a voluntary basis data not only for the general government sector, but also for the sub-sectors.*

⁶ *ESA95 Table 2 'Main aggregates of general government' as modified by Commission Regulation (EC) No 1500/2000 of 10 July 2000 now notably includes information on total government expenditure and revenue. The reporting limit for Table 2 is $t+3$ months (provisional data) and $t+8$ months (final data).*

	General public services	Defence	Public order and safety	Economic affairs	Environment protection	Housing and community amenities	Health	Recreation, culture and religion	Education	Social protection	Total	GDP at current prices, 2001 (mio EUR)
EU-15	6.7	1.7	1.6	4.2	0.7	0.9	6.3	0.8	5.1	18.8	47.1	8 861 884
eurozone	7.2	1.5	1.5	4.7	0.8	1.0	6.4	0.9	5.0	19.2	48.1	6 842 154
B	9.9	1.2	1.6	4.4	0.7	0.4	6.6	1.0	6.2	17.4	49.4	254 283
DK	8.6	1.7	1.0	3.6	:	0.9	5.4	1.7	8.3	24.2	55.3	177 840
D	6.3	1.2	1.6	4.3	0.6	1.1	6.3	0.7	4.2	21.9	48.3	2 071 200
EL	10.6	3.2	0.8	5.5	0.5	0.4	4.1	0.4	3.8	18.8	47.8	131 026
E	5.5	1.2	2.1	4.4	0.9	1.1	5.4	1.1	4.3	13.5	39.5	651 641
F	6.4	2.4	1.0	5.2	1.3	1.0	7.9	0.8	6.0	20.4	52.5	1 475 584
IRL	3.7	0.7	1.5	5.0	:	1.8	6.3	0.6	4.3	9.7	33.9	114 742
I	9.5	1.1	1.9	4.0	0.8	0.9	6.3	0.9	5.1	17.7	48.5	1 220 147
L	4.7	0.3	1.0	2.8	1.3	0.8	4.9	1.7	4.7	17.1	39.0	21 987
NL	8.2	1.6	1.5	5.6	0.7	1.5	4.1	1.1	4.8	17.5	46.6	429 127
A	8.6	0.9	1.4	5.5	0.4	1.0	5.8	1.0	5.8	21.9	51.9	212 511
P	6.6	1.7	1.9	6.1	0.7	0.9	6.8	1.2	6.9	13.4	46.3	123 054
FIN	6.4	1.5	1.4	4.6	0.3	0.6	6.0	1.2	6.3	20.6	49.1	135 228
S	8.5	2.2	1.4	4.4	0.3	1.0	6.6	1.1	7.7	23.9	57.1	244 905
UK	4.3	2.6	1.9	2.3	0.5	0.4	6.1	0.5	4.6	16.0	40.2	1 596 986

Table 1: Government expenditure of Member States by function as a percentage of GDP (2001)⁷

The next most important categories of government spending by function are general public services (6.7% of EU GDP), health (6.3%), education (5.1%), and economic affairs (4.2%). The reported data on general public services vary widely from 10.6% of GDP in Greece and 9.9% in Belgium, to 3.7% in Ireland and 4.3% in the UK.

There is also considerable variation between countries in the figures for health, education, and economic affairs. Government health spending ranges from 4.1% of GDP in both Greece and the Netherlands to 7.9% in France, and education from 3.8% of GDP in Greece to 8.3% in Denmark. Government spending on economic affairs is lowest

as a percentage of GDP in the UK (2.3%) and highest in Portugal (6.1%).

The remaining categories of government expenditure by function (defence, public order and safety, environment protection, housing and community amenities, and recreation, culture and religion) together amount to around 5.8% of GDP in both the EU and the euro-zone. Once again there are big differences in much of the reported data. For example, spending on defence amounts to 0.3% of GDP in Luxembourg, but 3.2% in Greece. Spending on housing and community amenities is highest in Ireland (1.8% of GDP), and lowest in Belgium, Greece and the UK (0.4% of GDP).

A word of caution should be added to the above comments, owing to quality problems associated with the reported data. It is often difficult to assign a single function to government outlays, leading to a degree of over- or under-estimation in the data. Moreover it is not always possible to identify all expenditure in terms of functions. One particular problem is identification of spending on 'environment protection': both Denmark and Ireland have failed to provide any specific figures for this item. In both cases, environment protection spending is included in the other COFOG categories.

⁷ The 'total' column is based on data reported as part of ESA95 transmission Table 2. As a result, the ratios of expenditure by function, added together, do not always correspond to the figures in the total column.

	General public services	Defence	Public order and safety	Economic affairs	Environment protection	Housing and community amenities	Health	Recreation, culture and religion	Education	Social protection	Total government expenditure, 2001 (mio EUR)
EU-15	14.4	3.7	3.4	9.0	1.5	1.9	13.5	1.8	10.8	40.0	4 174 495
eurozone	14.9	3.1	3.2	9.8	1.7	2.1	13.3	1.8	10.4	39.7	3 293 997
B	19.9	2.5	3.3	8.9	1.4	0.9	13.3	2.0	12.5	35.2	125 609
DK	15.5	3.0	1.8	6.6	:	1.6	9.8	3.0	15.0	43.8	98 313
D	13.0	2.5	3.3	9.0	1.3	2.3	13.1	1.5	8.7	45.3	1 001 380
EL	22.1	6.6	1.8	11.3	1.0	0.9	8.6	0.9	7.9	39.0	62 582
E	13.9	3.0	5.4	11.0	2.3	2.8	13.6	2.8	11.0	34.1	257 288
F	12.3	4.5	1.8	9.9	2.5	1.9	15.1	1.6	11.5	39.0	774 317
IRL	11.1	2.1	4.4	14.9	:	5.3	18.6	1.7	12.9	28.9	38 947
I	19.7	2.3	4.0	8.3	1.7	1.9	13.0	1.9	10.5	36.7	591 793
L	11.9	0.8	2.4	7.2	3.3	2.0	12.5	4.3	12.0	43.6	8 604
NL	17.6	3.5	3.2	12.0	1.6	3.3	8.8	2.3	10.2	37.5	200 033
A	16.5	1.7	2.7	10.5	0.8	1.8	11.1	1.9	11.1	41.8	109 984
P	14.3	3.8	4.2	13.1	1.4	2.0	14.7	2.5	15.0	29.1	57 015
FIN	13.0	3.1	2.8	9.4	0.7	1.2	12.2	2.4	12.9	42.1	66 445
S	14.9	3.9	2.5	7.7	0.5	1.7	11.6	2.0	13.5	41.7	139 920
UK	11.0	6.6	4.8	5.8	1.3	1.1	15.6	1.3	11.7	40.8	642 265

Table 2: government expenditure of Member States by function as a percentage of total government expenditure (2001)⁸

Main functions as a share of total expenditure

The differences between Member States' government expenditure by function are also shown clearly when calculation is made in relation to total government expenditure (see table 2). Social protection accounts for 40.0% of total government spending for the EU and 39.7% for the euro-zone. The range is from 28.9% in Ireland and 29.1% in Portugal to 45.3% in Germany, but with several countries closely grouped above the EU average.

General public services account for 14.4% of government spending in the EU, 14.9% in the euro-zone. Expenditure in Greece is particularly high, amounting to 22.1% of government expenditure. The proportion of spending on general public services is lowest in the UK (11.0%) and Ireland (11.1%).

Spending on health as a proportion of total government expenditure varies widely, from 18.6% in Ireland and 15.6% in the UK, to 8.6% in Greece and 8.8% in the Netherlands. The pattern of spending on education is slightly more uniform: the highest proportion (15.0%) is in Denmark and Portugal, and the lowest in Greece (7.9%) and Germany (8.7%). Spending on economic affairs is the highest in Ireland (14.9% of total government spending) followed by Portugal (13.1%), whereas the proportion in the UK is only 5.8% and in Denmark 6.6%.

Defence spending varies from Luxembourg (0.8% of government expenditure) and Austria (1.7%), to Greece and the UK (both 6.6%). Denmark, Greece and France spend the least, in terms of total government outlays, on public order and safety (1.8%), while Spain spends the

most (5.4%). Spending on housing and community amenities is particularly high in Ireland (5.3% of government spending), compared with the EU average of 1.9% and the lowest proportions in Greece and Belgium (both 0.9%).

Government spending in the EU on the categories 'recreation, culture, and religion' and 'environment protection' represent 1.8% and 1.5% respectively of the total (however, the EU environment protection figure excludes Denmark and Ireland). Luxembourg spends the most on both of these functions, relative to total government spending. Greece spends the least on recreation, culture, and religion, while Sweden spends the least on environment protection.

⁸ The 'total government expenditure' column is taken from ESA95 transmission Table 2.

Subdivision into ESA95 transactions

The COFOG data reported to Eurostat are subdivided into ESA95 transactions. Table 3 shows the breakdown by function and by transaction: the column headings refer to the ESA95 transaction codes, and the row headings to the COFOG classes (see key to table 3 for definitions). EU and euro-zone totals are aggregated using country data for 2001.

In all but one country (Portugal), the most important component of government expenditure by transaction is 'social benefits...', which is mostly classified under social protection. 'Social benefits...' accounted for EUR 1789.1 billion of government spending in the EU in 2001, or 43.0% of the total.

In all but two countries (UK and Portugal), the second most important component of government expenditure by transaction is 'compensation of employees'. In Portugal it is the biggest single component, whereas in the UK it is the third largest after 'intermediate consumption....'. Compensation of employees is highest in the functional category of education: in the EU as a whole education accounted in 2001 for EUR 295.9 billion out of a total government bill for compensation of employees of EUR 904.5 billion.

The third most important type of government expenditure in several Member States is 'interme-

diate consumption...', which is recorded under all functional categories. It is highest in the health category, accounting for EUR 146.7 billion of EU government spending in 2001. However, government expenditure on 'property income, consolidated' is higher than on 'intermediate consumption...' in Belgium, Greece, and Italy. 'Property income, consolidated' essentially consists of debt interest payments and is therefore mostly classified under general public services.

In the EU as a whole and in most countries, government spending on 'subsidies', 'capital transfers, consolidated', and 'gross capital formation...' is highest in the economic affairs category.

Expenditure classified as 'other current transfers, consolidated' tends to be highest in the functional category of general public services. Examples of such transfers in this COFOG category are foreign economic aid, and 'fourth resource' contributions to the EU budget. However, it is possible that other current transfers classified in general public services include transfers whose purpose is unknown.

Possibilities for further analysis

Much more analysis of the reported COFOG data of Member States is of course possible, but care should be taken when drawing inferences from the data be-

cause of probable inconsistencies in applying the methodology. Further work is needed by Eurostat, in co-operation with the national authorities, to achieve greater consistency and improve overall quality. One particular need is to apply correctly the distinction between data which are 'not applicable', 'not available', and zero values.

COFOG allows for examination of trends in government outlays on particular functions over time, without distortions from organisational changes in government. Presently, the historical series reported to Eurostat by EU Member States is incomplete. It is only possible to compile aggregate data for the EU and euro-zone for 1999, 2000, and 2001 as these are the only years in which Eurostat has received data for all 15 countries. Once more data become available, a look at the trend over time will provide valuable insights into changes in government priorities and the impact on government spending of long-term economic and social changes. Once the Acceding Countries⁹ become members of the European Union in 2004, they will be obliged to follow the ESA95 transmission programme, and therefore be required to produce a table on general government expenditure by function. This will of course enable wider geographical comparisons of the data.

⁹ Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovak Republic, Slovenia.

Table 3: government expenditure of Member States by function and by transaction, 2001¹⁰ (mio EUR)

ESA95 Codes

p2_d29_d5_d8 Intermediate consumption; other taxes on production; current taxes on income, wealth, etc.; adjustment for the change in net equity of households in pension funds reserves
 d1 Compensation of employees
 d3 Subsidies
 d4co Property income, consolidated
 d7co Other current transfers, consolidated
 d62_d6311_d63121_d63131 Social benefits other than social transfers in kind and social transfers in kind related to expenditure on products supplied to households via market producers, payable
 d9co Capital transfers, consolidated
 p5_k2 Gross capital formation and acquisitions less disposals of non-financial non-produced assets

COFOG

gf01 General public services
 gf02 Defence
 gf03 Public order and safety
 gf04 Economic affairs
 gf05 Environment protection
 gf06 Housing and community amenities
 gf07 Health
 gf08 Recreation, culture and religion
 gf09 Education
 gf10 Social protection

	p2_d29_d5_d8	d1	d3	d4co	d7co	d62_d6311_d63121_d63131	d9co	p5_k2	Total expenditure	p2_d29_d5_d8	d1	d3	d4co	d7co	d62_d6311_d63121_d63131	d9co	p5_k2	Total expenditure
EU-15																		
Total	560235	904458	111876	324219	153993	1789089	109687	202636	4156192	341407	717760	95375	270582	109809	1486081	96247	173725	3290985
gf01	77262	135565	3861	287438	60209	1286	9370	21977	596968	66708	117235	3562	234139	43558	1127	8164	17331	491824
gf02	62693	75919	360	798	726	492	287	11692	152967	35584	56804	330	793	550	491	274	8172	102997
gf03	27473	102402	107	48	1225	314	103	10105	141778	18557	78799	92	47	831	279	100	7486	106189
gf04	54052	46099	77696	31243	22274	14543	60799	64198	370904	38278	38983	66551	31224	18190	14532	53474	55911	317143
gf05	31160	9450	1867	219	627	29	2215	19383	64951	25882	7887	1823	219	503	29	1862	18119	56323
gf06	15393	14670	7221	1160	1547	99	25670	16031	81793	12203	12509	4516	1159	1348	97	21988	16864	70684
gf07	146721	113263	2491	1209	4213	278684	2318	10371	559270	49925	95793	1494	1206	2881	272730	2201	9515	435745
gf08	21712	20202	4630	363	9506	333	3135	14028	73909	16222	15492	3609	338	8421	329	3076	12536	60023
gf09	67572	295938	6585	792	29501	16690	1820	30060	448959	45844	237469	6371	523	14354	11905	1243	24612	342319
gf10	56197	90948	7056	950	24164	1476619	3972	4790	1664694	32205	56790	7028	934	19174	1184562	3867	3179	1307739
Belgium																		
Total	8171	29477	4001	16780	5070	56081	2589	3473	125640	14970	30651	3719	7145	4710	33153	865	3100	98313
gf01	1768	5252	56	16116	1495	0	176	200	25062	1491	2180	1	6818	3993	159	298	286	15225
gf02	769	2138	4	0	87	0	0	175	3173	1345	1426	0	5	24	1	0	136	2938
gf03	481	3352	17	17	42	0	1	257	4166	419	1194	0	1	1	35	3	103	1756
gf04	1393	1978	3059	225	1244	365	1633	1276	11172	1538	1801	2459	20	53	10	290	296	6467
gf05	705	357	264	67	31	0	64	279	1766	:	:	:	:	:	:	:	:	:
gf06	98	133	161	74	21	0	450	165	1102	254	140	793	1	39	2	140	178	1547
gf07	300	636	146	15	203	15350	65	10	16724	2471	4795	8	3	44	1931	0	391	9644
gf08	402	716	45	102	696	0	81	452	2494	856	1204	301	25	212	4	29	357	2989
gf09	1534	13419	66	123	69	86	5	457	15757	3029	7635	157	269	158	2473	11	986	14717
gf10	722	1494	184	43	1183	40281	115	203	44225	3567	10276	0	4	185	28537	94	367	43030
Germany																		
Total	81670	164860	33840	67840	33920	548140	35800	34450	1000520	6653	15155	224	9842	1434	20876	3791	5075	63049
gf01	18330	26930	1750	67840	11920	0	2980	260	130010	1437	2225	0	9016	828	0	0	436	13941
gf02	10220	13660	90	0	40	0	50	930	24990	1970	1339	0	785	77	0	0	20	4190
gf03	6480	24540	10	0	40	0	10	2340	33420	160	932	0	0	0	0	0	20	1112
gf04	9990	8780	21690	0	8640	9330	17080	14190	89700	105	272	224	10	250	0	3791	2497	7149
gf05	6580	1980	750	0	40	0	470	3540	13360	125	352	0	0	0	0	0	131	607
gf06	2770	4550	3220	0	40	0	10460	2270	23310	147	217	0	0	0	0	0	214	578
gf07	560	1190	1010	0	260	126040	1640	310	131010	1633	3092	0	3	64	10	0	600	5401
gf08	4170	4380	1790	0	1750	0	750	2100	14940	94	174	0	0	157	0	0	113	537
gf09	12630	56260	2640	0	7480	50	520	7340	86920	468	3498	0	28	23	0	0	935	4953
gf10	9940	22590	890	0	3710	412720	1840	1170	452860	514	3056	0	0	35	20866	0	110	24580
Spain																		
Total	27027	67637	7114	20398	7523	96620	9235	21734	257288	82916	199140	19263	46037	23997	343025	12385	47554	774317
gf01	3755	6388	99	20032	3753	0	345	1489	35861	17502	44102	764	14610	8540	959	1287	7271	95035
gf02	2443	4911	0	1	46	0	0	420	7821	10805	20044	229	7	255	294	138	3402	35174
gf03	1756	11168	64	0	85	0	15	892	13980	2476	10019	0	22	169	143	17	1433	14279
gf04	2242	3439	5814	119	528	354	6923	8973	28392	7684	8429	12523	29524	4202	4172	4337	5540	76411
gf05	3313	689	117	11	49	0	120	1531	5830	6140	1545	590	77	147	23	674	9905	19101
gf06	1457	1141	188	129	45	0	930	3337	7227	2082	2577	410	522	468	5	4316	4242	14622
gf07	6347	15087	42	2	154	11985	44	1263	34924	16494	35458	77	556	1124	59003	83	3783	116578
gf08	1536	1715	699	26	1035	26	554	1658	7249	3020	3413	139	55	875	272	668	4099	12541
gf09	2258	19574	24	78	808	3828	35	1713	28318	9865	62242	2164	111	1552	4450	282	8257	88923
gf10	1920	3525	67	0	1020	80427	269	458	87686	6848	11311	2367	553	6665	273704	583	-378	301653
France																		

	p2_d29_d 5_d8	d1	d3	d4co	d7co	d62_d631 1_d63121 _d63131	d9co	p5_k2	Total expenditure	p2_d29_d 5_d8	d1	d3	d4co	d7co	d62_d631 1_d63121 _d63131	d9co	p5_k2	Total expenditure
Ireland																		
Total	6765	9101	1068	1749	2238	11337	1300	4957	38515	70943	129028	13950	77420	15696	232348	18166	31204	588755
gf01	580	591	122	1749	655	0	40	544	4280	12186	15420	0	74540	7239	0	1477	5313	116175
gf02	121	575	0	0	7	0	0	90	794	4709	7177	0	0	0	0	0	1786	13672
gf03	435	1102	0	0	10	0	0	161	1708	3762	18325	0	7	361	0	13	1093	23561
gf04	422	1753	945	0	6	0	565	2066	5756	6092	4609	12259	1293	1896	0	12908	9632	48689
gf05	:	:	:	:	:	:	:	:	:	6248	1634	13	63	175	0	259	1749	10141
gf06	627	45	0	0	0	0	235	1142	2050	2613	1467	93	227	238	0	2781	3642	11061
gf07	3259	2812	0	0	0	719	29	347	7167	16938	27442	62	630	487	28387	39	2393	76378
gf08	343	34	1	0	46	0	92	155	671	3780	2608	248	155	1776	0	442	2397	11406
gf09	841	2005	0	0	1290	237	141	444	4958	9960	45998	1136	182	1533	0	100	2747	61656
gf10	137	184	0	0	225	10381	199	8	11133	4655	4348	139	323	1991	203961	147	452	216016
Luxembourg																		
Total	723	1779	346	60	695	4210	304	489	8604	29453	43407	6412	14748	7188	81730	3701	13394	200033
gf01	167	377	0	56	175	0	104	145	1024	5991	7564	0	14748	5781	0	357	848	35289
gf02	9	40	0	0	11	0	0	5	66	2771	3505	0	0	0	0	86	603	6965
gf03	32	159	0	0	1	0	0	18	210	1703	3954	0	0	0	0	0	799	6456
gf04	214	143	220	1	12	3	47	-23	616	5798	5636	3376	0	0	0	1606	7507	23923
gf05	58	123	27	0	2	0	1	73	284	1974	681	0	0	0	0	22	458	3135
gf06	25	38	50	2	1	0	27	32	174	1921	1803	91	0	0	0	1525	1249	6589
gf07	9	9	6	0	16	956	81	3	1079	272	904	0	0	0	16489	0	25	17690
gf08	63	62	10	0	142	0	4	89	371	1697	1046	315	0	820	0	105	666	4649
gf09	104	714	7	0	58	21	2	122	1028	3873	13711	238	0	0	1873	0	714	20409
gf10	42	114	26	1	275	3230	39	26	3753	3453	4603	2392	0	587	63368	0	525	74928
Austria																		
Total	10834	21591	5539	8125	6388	49681	6192	2492	110841	5072	18681	1664	3859	2670	17445	2403	5085	56878
gf01	2198	4154	770	8125	1399	82	1384	200	18311	904	2465	0	3859	739	80	9	100	8156
gf02	509	1275	0	0	15	0	0	129	1929	360	1292	0	0	5	197	0	281	2136
gf03	547	2297	1	0	38	2	10	135	3030	225	1772	0	0	69	94	35	180	2374
gf04	1717	1788	3788	0	614	264	2476	968	11614	716	1198	873	0	535	36	1920	2192	7471
gf05	357	132	29	0	46	1	230	40	836	161	230	32	0	4	5	5	371	807
gf06	179	42	195	0	435	85	1058	38	2032	126	199	8	0	75	7	165	551	1130
gf07	579	1010	152	0	502	9750	220	87	12299	1522	3862	0	0	1	2636	0	326	8348
gf08	484	542	175	0	467	7	223	242	2139	254	241	165	0	256	10	148	344	1417
gf09	1750	8899	61	0	577	382	106	511	12285	636	6703	8	0	300	205	18	646	8516
gf10	2514	1452	369	0	2296	39108	485	142	46365	167	719	577	0	686	14176	103	95	16523
Finland																		
Total	11181	17906	1955	3724	2991	24589	381	3818	66545	27379	39209	3753	7786	4754	49457	803	6902	140043
gf01	1891	1767	1	3448	1035	7	5	525	8679	4843	3834	299	7775	2434	0	422	1229	20837
gf02	897	847	7	0	6	0	0	331	2088	3550	1524	30	0	137	0	3	194	5437
gf03	501	1179	0	1	15	40	0	158	1894	1034	2118	16	0	2	0	0	293	3462
gf04	1905	958	1781	52	263	9	188	1094	6250	3824	1509	2740	0	362	0	137	2233	10803
gf05	220	164	1	1	9	0	17	43	455	407	120	44	0	12	0	63	81	727
gf06	158	297	99	206	26	0	41	-18	809	869	533	279	0	81	0	61	587	2410
gf07	2012	4292	0	0	70	1405	0	368	8147	3766	7758	135	0	59	4023	0	530	16270
gf08	379	562	21	0	401	14	9	223	1609	868	963	125	0	603	0	3	245	2807
gf09	1925	4446	27	1	664	774	34	726	8597	4208	10425	58	0	586	2312	103	1168	18859
gf10	1293	3394	18	15	502	22340	87	368	28017	4011	10427	28	11	479	43122	11	343	58430
United Kingdom																		
Total	176480	116837	9029	38706	34719	220398	11773	18909	626851									
gf01	4220	12316	0	38706	10224	0	486	3131	69082									
gf02	22214	16166	0	0	16	0	10	3190	41595									
gf03	7465	20292	0	0	391	0	0	2224	30371									
gf04	10412	3806	5947	0	3670	0	6899	5758	36491									
gf05	4871	1444	0	0	113	0	289	1184	7900									
gf06	2068	1489	1634	0	79	0	3481	-1598	7153									
gf07	90560	4916	854	0	1229	0	117	-64	97611									
gf08	3766	2542	595	0	270	0	27	889	8090									
gf09	14492	40410	0	0	14403	0	463	3295	73063									
gf10	16413	13456	0	0	4326	220398	0	901	255494									

¹⁰ EU and euro-zone totals are aggregated using country data for 2001. Environment protection data, although missing for Denmark and Ireland, are included in the totals for these countries and also in the totals for EU and euro-zone.

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