

# General government expenditure by function in the EU in 2003

Statistics  
in focus

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- For the first time all EU Member States, including the 10 countries which joined the EU in 2004, have transmitted data to Eurostat on general government expenditure broken down by function (COFOG division).
- In the EU as a whole (EU25), data for 2003 show that social protection accounts for 40.1% of total government expenditure, equal to 19.3% of GDP. In the euro-zone<sup>1</sup> social protection expenditure accounts for 40.4% of total expenditure or 19.7% of GDP.
- Following in terms of importance (% of GDP) are government expenditure on “general public services” (6.8% in EU25, 7.1% in euro-zone), health (6.6% in both EU25 and euro-zone), education (5.3% in EU25, 5.0% in euro-zone) and economic affairs (4.3% in EU25, 4.4% in euro-zone). The other categories of government expenditure combined account for 6.0% and 5.8% of GDP in respectively EU25 and euro-zone.

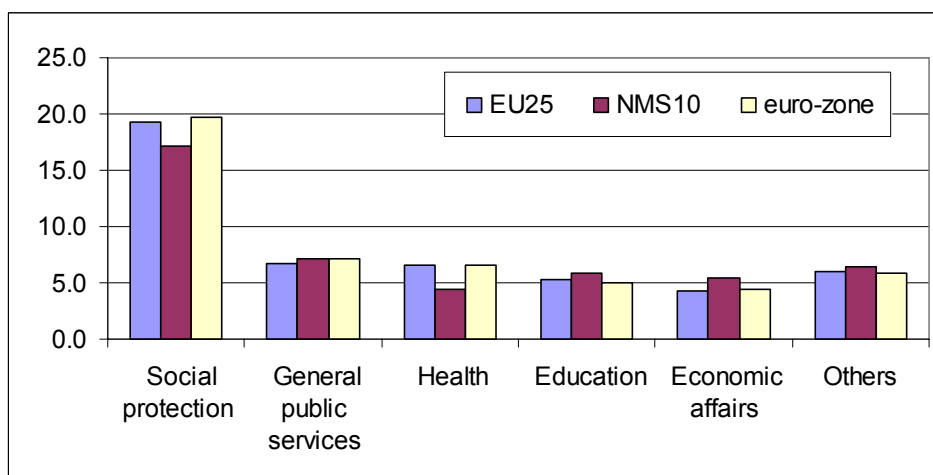


Figure 1: Government expenditure by function in EU25, NMS10 and euro-zone as a percentage of GDP for 2003



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<sup>1</sup> Euro-zone comprises Belgium, Germany, Greece (from 1.1.2001), Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Austria, Portugal, and Finland.

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## Framework for reporting of COFOG data to Eurostat

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Data on government expenditure by function are reported to Eurostat by the statistical authorities of EU Member States under Table 1100 of the ESA95 transmission programme. Reporting comprises annual data referring to the general government sector as defined in ESA95. The deadline for reporting for year  $t$  is  $t+12$  months<sup>2</sup>.

In Table 1100 total general government expenditure is broken down into main COFOG categories<sup>3</sup> 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.

It should be noted that, for the main transactions taking place between entities classified within the government sector - property income (ESA code D.4), current transfers (D.7), capital transfers (D.9) - the data are consolidated. In other words, such transactions are excluded from the figures shown<sup>4</sup>.

Under a gentlemen's agreement with Eurostat, Member States are also requested to transmit annual data on sub-sectors of general government as well as on the second (more detailed) level of COFOG categories for the general government sector only. Also two additional transactions are requested on a voluntary basis. The

transmission of data on sub-sectors will become compulsory once the revision of the ESA95 transmission programme comes into force. However, this Statistics in Focus refers only to the first level data for general government sector as a whole.

Among the COFOG functions, the category 'general public services' requires some 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 when specifically related to one of the other functions.

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 communication.

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## Inter-country comparisons<sup>5</sup>

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

Some features can be enlightened when comparing the national data. Total expenditure of general government varies between 58.7% of GDP in Sweden and 56.4% in Denmark and 34.1% of GDP in Lithuania and 34.4% of GDP in Ireland.

Social protection is the largest category of government spending for all Member States. However there are big differences among countries. Highest spending on social protection is in Denmark (25.2% of GDP), Sweden (24.9% of GDP) and Germany (22.4% of GDP),

whilst the lowest can be found in Ireland (10.0%), Lithuania (10.1%), Estonia (10.4%) and Latvia (10.8%).

At the EU25 level the next most important categories of government spending relate to general public services (6.8% of GDP), health (6.6% of GDP), education (5.3% of GDP) and economic affairs (4.3% of GDP).

These spending categories are also the most important (after social protection) in all Member States except for Cyprus, where the category housing and community amenities accounts for 4.0% of GDP (compared to 3.2% for health). However, there is considerable variation between countries in the figures for general public services, health education and economic affairs. Government spending on general public services ranges from 3.2% of GDP in Estonia to 9.6% in Belgium.

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<sup>2</sup> ESA95 table 1100 "Expenditure of general government by function" as detailed in Annex B of Council Regulation 2223/96 of 25 June 1996, on the European system of national and regional accounts in the Community. A consolidated version is available on: [http://europa.eu.int/eur-lex/en/consleg/main/1996/en\\_1996R2223\\_index.html](http://europa.eu.int/eur-lex/en/consleg/main/1996/en_1996R2223_index.html). Under a derogation applicable until 2005, the reporting deadline for Spain is  $t+21$  months. Total government expenditure reported in table 1100 may differ from that reported in table 0200 because of a difference in time of reporting.

<sup>3</sup> 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.

<sup>4</sup> For Denmark and Slovenia, D.4 is not consolidated. For Sweden, D.4 is not consolidated but P.2 is consolidated in addition to D.7 and D.9.

<sup>5</sup> EU aggregates for 2003 are estimates. Data for Spain and Ireland have been calculated by taking the transactions from table 0200 of the ESA95 transmission programme, and the data by function based on the breakdown reported for 2002.

	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
EU25 <sup>5</sup>	6.8	1.7	1.7	4.3	0.7	1.0	6.6	0.9	5.3	19.3	48.1
NMS10 <sup>5</sup>	7.1	1.4	1.7	5.5	0.8	1.2	4.4	1.2	5.8	17.1	46.2
eurozone <sup>5</sup>	7.1	1.5	1.6	4.4	0.8	1.0	6.6	0.9	5.0	19.7	48.6
BE	9.6	1.2	1.7	4.9	0.7	0.3	7.0	1.2	6.3	18.1	51.0
CZ	7.4	1.8	2.2	11.7	2.0	0.9	6.5	1.3	4.9	14.6	53.2
DK	8.1	1.6	1.0	3.7	:	0.9	5.8	1.7	8.5	25.2	56.4
DE	6.2	1.2	1.6	3.9	0.5	1.1	6.4	0.7	4.1	22.4	48.1
EE	3.2	1.8	2.7	3.8	0.6	0.6	4.1	2.2	6.4	10.4	35.8
EL	9.1	3.6	1.0	5.6	0.6	0.5	2.9	0.4	3.6	20.9	48.1
ES <sup>5</sup>	4.8	1.2	2.0	4.2	1.0	1.0	5.2	1.3	4.2	12.9	37.8
FR	7.1	2.4	1.0	4.8	1.2	0.9	8.4	0.8	6.0	21.1	53.6
IE <sup>5</sup>	3.5	0.7	1.5	4.7	:	2.0	6.7	0.5	4.6	10.0	34.4
IT	9.1	1.3	2.1	3.8	0.9	0.8	6.5	0.9	5.2	18.3	49.0
CY	9.1	3.1	2.0	6.2	0.0	4.0	3.2	0.8	5.7	11.3	45.4
LV	5.3	1.3	2.4	3.7	0.4	0.9	3.3	1.4	6.2	10.8	35.7
LT	4.1	1.5	2.0	4.2	0.5	0.6	4.3	0.8	6.0	10.1	34.1
LU	4.9	0.3	1.1	5.1	1.3	0.8	5.3	2.0	5.4	19.3	45.5
HU	8.2	1.3	2.1	5.7	0.8	1.1	5.7	2.2	6.1	17.0	50.2
MT	7.4	0.9	1.8	10.3	1.1	1.6	6.5	0.6	6.4	14.3	50.9
NL	8.0	1.5	1.8	5.6	0.8	1.7	4.7	1.1	5.2	18.6	49.0
AT	7.5	0.9	1.4	5.2	0.4	0.7	6.6	1.0	5.8	21.4	50.8
PL	7.0	1.0	1.2	3.2	0.6	1.5	3.0	0.8	6.3	19.9	44.5
PT	7.5	1.3	2.0	4.4	0.6	0.9	7.1	1.2	7.0	15.7	47.6
SI	8.5	1.4	2.0	3.5	0.5	0.4	6.8	0.9	5.9	18.3	48.2
SK	5.2	1.8	2.0	5.1	0.7	1.1	2.3	1.0	4.3	15.7	39.2
FI	6.1	1.6	1.5	5.0	0.3	0.4	6.5	1.2	6.6	21.7	50.9
SE	8.2	2.1	1.4	5.0	0.3	0.9	7.3	1.1	7.4	24.9	58.7
UK	4.8	2.7	2.2	3.3	0.6	0.7	6.8	0.6	5.3	16.5	43.5

Table 1: Government expenditure of Member States by function in percentage of GDP for 2003

Spending on health varies between 2.3% of GDP in Slovakia and 8.4% in France whilst expenditure on education ranges from 3.6% of GDP in Greece to 8.5% in Denmark. Government spending on economic affairs is highest in the Czech Republic (11.7% of GDP) and the lowest in Poland (3.2% of GDP).

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 6.0% of GDP in EU25 and 5.8% in the euro-zone.

Nevertheless there are big differences among the reported data. For example, spending on defence amounts to 3.6% of GDP in Greece and 3.1% of GDP in

Cyprus, but only 0.3% of GDP in Luxembourg. Spending on housing and community amenities accounts for only 0.3% of GDP in Belgium reaching however 4.0% of GDP in Cyprus.

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. It should be noted in addition that Denmark and Ireland have not yet provided any specific figures on 'environment protection'. In both cases, environment protection spending is included in the other COFOG categories.

### 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. Social protection accounts for 40.1% of total government spending in the EU25 and 40.4% for euro-zone.

At the country level spending on social protection ranges from 24.8% in Cyprus and 27.4% in the Czech

Republic to 44.7% in Denmark and Poland and as high as 46.6% in Germany.

Spending on general public services accounts for 14.1% of government outlays in the EU25, and for 14.6% in the euro-zone. It ranges from 20.0%, 18.9% and 18.8% in Cyprus, Greece and Belgium respectively to 9.1%, 10.3% and 10.8% in Estonia, Ireland, and Luxembourg.

	General public services	Defence	Public order and safety	Economic affairs	Environment protection	Housing and community amenities	Health	Recreation, culture and religion	Education	Social protection
EU25 <sup>5</sup>	14.1	3.6	3.5	8.9	1.5	2.0	13.6	1.8	10.9	40.1
NMS10 <sup>5</sup>	15.4	3.0	3.8	11.9	1.8	2.6	9.5	2.6	12.6	36.9
eurozone <sup>5</sup>	14.6	3.1	3.3	9.0	1.6	2.0	13.6	1.8	10.4	40.4
BE	18.8	2.3	3.3	9.6	1.4	0.6	13.8	2.4	12.3	35.5
CZ	13.9	3.4	4.1	21.9	3.7	1.6	12.3	2.4	9.1	27.4
DK	14.4	2.8	1.8	6.5	:	1.5	10.2	3.0	15.0	44.7
DE	13.0	2.4	3.3	8.0	1.1	2.4	13.3	1.4	8.5	46.6
EE	9.1	5.0	7.6	10.5	1.8	1.6	11.4	6.1	17.8	29.1
EL	18.9	7.4	2.1	11.6	1.3	0.9	6.0	0.9	7.4	43.4
ES <sup>5</sup>	12.8	3.1	5.3	11.2	2.5	2.8	13.6	3.5	11.2	34.1
FR	13.2	4.4	1.9	8.9	2.2	1.7	15.7	1.5	11.2	39.3
IE <sup>5</sup>	10.3	2.0	4.4	13.8	:	5.9	19.5	1.6	13.2	29.3
IT	18.6	2.8	4.3	7.8	1.7	1.7	13.3	1.9	10.7	37.5
CY	20.0	6.9	4.3	13.7	0.1	8.9	7.0	1.9	12.5	24.8
LV	15.0	3.6	6.8	10.3	1.2	2.6	9.1	3.8	17.3	30.2
LT	12.1	4.5	5.7	12.3	1.3	1.7	12.7	2.5	17.6	29.6
LU	10.8	0.7	2.4	11.2	2.8	1.8	11.7	4.3	11.9	42.4
HU	16.3	2.6	4.1	11.4	1.6	2.2	11.3	4.4	12.1	33.9
MT	14.5	1.8	3.6	20.3	2.1	3.2	12.7	1.2	12.6	28.1
NL	16.3	3.1	3.6	11.5	1.6	3.4	9.6	2.3	10.6	38.0
AT	14.7	1.8	2.8	10.2	0.8	1.4	13.0	1.9	11.4	42.2
PL	15.8	2.3	2.7	7.2	1.3	3.3	6.9	1.8	14.1	44.7
PT	15.7	2.8	4.2	9.1	1.3	1.8	14.9	2.6	14.7	33.0
SI	17.7	3.0	4.1	7.2	1.0	0.8	14.1	2.0	12.2	38.0
SK	13.2	4.6	5.1	13.0	1.8	2.8	6.0	2.5	11.1	40.0
FI	12.0	3.1	2.9	9.9	0.7	0.8	12.8	2.4	13.0	42.5
SE	14.0	3.5	2.4	8.5	0.6	1.5	12.4	1.9	12.7	42.5
UK	11.1	6.2	5.0	7.6	1.4	1.7	15.6	1.5	12.3	37.8

Table 2: Government expenditure of Member States by function as a percentage of total government expenditure for 2003

Spending on health as a proportion of total government expenditure amounted to 13.6% in EU25 and in the euro-zone. Nevertheless it varies widely among the countries, from 6.0% in Greece and Slovakia to 15.7% in France and 19.5% in Ireland.

Government spending on education is highest in Estonia (17.8% of total government expenditure) and Lithuania (17.6%) and lowest in Greece (7.4%) and Germany (8.5%).

Spending on economic affairs as a proportion of total government expenditure, accounting for 8.9% in EU25 and 9.0% in the euro-zone, is highest in the Czech Republic (21.9%) and Malta (20.3%), and lowest in Denmark (6.5%), followed by Poland and Slovenia (7.2%).

Among the other functions, defence spending varies

from a low level of 0.7% of government expenditure in Luxembourg and 1.8% in Austria and Malta, up to 7.4% and 6.9% in Greece and Cyprus respectively.

Cyprus (0.1%) has the lowest level of spending on environment protection relative to total government spending, whereas the Czech Republic has the highest proportion (3.7%).

Spending on public order and safety represents 3.5% of total spending at the level of EU25 and 3.3% in the euro-zone. The proportion varies from 1.8% in Denmark to 7.6% in Estonia.

Finally, looking at the data on recreation, culture and religion, 0.9% of the total government spending in Greece relates to this function, whereas the proportion is 6.1% in Estonia. The EU average is 1.8%.

## 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 divisions (see key to table 3 for definitions). EU25, EU15, NMS10 and euro-zone totals are aggregated using country data for 2003.

In all but four countries (Cyprus, Latvia, Lithuania and Malta), the most important component of government expenditure by ESA95 transaction is 'Social benefits other than social transfers in kind and social transfers in kind', which is mostly classified under the function of social protection. In 2003 'Social benefits other than social transfers in kind and social transfers in kind' accounted for EUR 2028.7 billion or 1643.6 billion of government spending in respectively the EU25 and

euro-zone, or correspondingly 42.9% and 46.1% of the total. Among the countries, it ranges from 56.4% of total expenditure in Germany to 30.4% in Malta.

In the four countries mentioned above the most important component of government expenditure by transaction is 'compensation of employees'. In all other countries except the Czech Republic and the UK 'compensation of employees' is the second most important component of government spending by transaction. Compensation of employees accounted in 2003 for EUR 1073.2 billion in the EU25 (22.8% of the total spending) and for EUR 1023.3 billion in the EU15 (22.6%). In the Czech Republic the fact that compensation of employees (15.7% of the total spending) is not the second most important component is due to the exceptionally large capital transfers

recorded in 2003 (18.6%) related to financial defeasance. Concerning the UK, compensation of employees (24.0%) is the third most important expenditure component by transaction, after social benefits (31.3%) and intermediate consumption (26.3%).

In the majority of the countries compensation of employees is highest in the functional category of education. It refers to the salaries paid to school teachers as well as to ministry and other officials working in education. The third most important type of government expenditure in several Member States is 'intermediate consumption...', which is recorded under all functional categories. It accounts for 13.6% and 10.7% of total spending in respectively the EU25 and euro-zone. Among the countries the proportion is lowest in Belgium (6.6% of total government expenditure) and highest in the UK with 26.3% of the total.

However, government expenditure on 'property income, consolidated' is higher than on 'intermediate consumption...'

in Belgium (10.7% of total public spending), Greece (12.1%), and Italy (11.0%). 'Property income, consolidated' essentially consists of debt interest payments and is therefore mostly classified under general public services. It is worth noting that these three countries have the highest relative debt to GDP among EU countries.

Spending on subsidies amounted to 2.6% of total expenditure in the EU as a whole. Once again important differences exist among countries, ranging from 0.3% of government spending in Greece to 6.3% in Austria. For all countries except Poland, spending on subsidies is highest in the functional category of economic affairs.

For most countries 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.

### Latest developments on data availability and quality

Eurostat, in co-operation with the national authorities, is working to achieve greater consistency and to improve the overall quality of the data on government expenditure by function. It is also, in response to data users, extending the dataset for reporting by countries. A questionnaire on source data availability and extension of the dataset was distributed to countries in December 2004. The replies have provided a wealth of information on existing and potential availability, quality and timeliness of data.

In addition a task force on COFOG statistics has been set up by Eurostat, with the aim of providing guidance to compilers on methodology and to discuss availability and quality issues.

In a test exercise beginning in April 2005, Eurostat has requested from countries data relating to the second level of COFOG (group), for the general government sector only. Several countries have now transmitted data on this more detailed level. The task force will be involved in analysing the results of this exercise.

As a result of current efforts by Eurostat, in co-operation with the EU Member States, very significant improvements in the dataset can be expected. These not only concern the reporting of latest data, but also the provision of data back in time. Currently there are important gaps in the historical data reported to Eurostat, especially for the new Member States. As a result it is not yet feasible to calculate aggregates for EU25 over a long period.

## ➤ ESSENTIAL INFORMATION – METHODOLOGICAL NOTES

### ESA95 Codes

P.2+D.29+D.5+D.8 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

D.1 Compensation of employees

D.3 Subsidies

D.4co Property income, consolidated

D.7co Other current transfers, consolidated

D.62+D.6311+D.63121+D.63131 Social benefits other than social transfers in kind and social transfers in kind = expenditure on products supplied to households via market producers

D.9co Capital transfers, consolidated

P.5+K.2 Gross capital formation and acquisitions less disposals of non-financial non-produced assets

TE Total general government expenditure

### COFOG

GF.01 General public services

GF.02 Defence

GF.03 Public order and safety

GF.04 Economic affairs

GF.05 Environment protection

GF.06 Housing and community amenities

GF.07 Health

GF.08 Recreation, culture and religion

GF.09 Education

GF.10 Social protection

: not available

- not applicable

	P.2+D.29+D.5+D.8	D.1	D.3	D.4co	D.7co	D.62+D.6311 +D.63121 +D.63131	D.9co	P.5+K.2	TE
<b>EU 25<sup>5</sup></b>									
Total	641,042	1,073,176	121,401	307,599	191,424	2,028,687	120,649	239,378	4,723,356
GF.01	102,837	159,604	3,799	272,905	86,453	1,396	15,102	23,733	665,830
GF.02	70,425	84,518	515	298	956	396	193	12,473	169,773
GF.03	37,509	115,764	101	26	1,168	198	374	11,042	166,183
GF.04	69,285	51,477	84,244	30,474	26,185	15,546	64,103	76,837	418,152
GF.05	33,833	10,716	2,195	203	567	32	2,260	22,326	72,132
GF.06	23,591	15,881	6,770	786	1,291	264	25,915	19,466	93,964
GF.07	124,281	173,705	3,509	959	3,354	316,848	2,591	17,528	642,775
GF.08	28,006	24,047	5,196	389	9,878	642	3,115	15,385	86,658
GF.09	80,493	333,954	8,660	420	38,903	17,308	2,120	33,738	515,596
GF.10	70,784	103,510	6,411	1,139	22,669	1,676,055	4,876	6,850	1,892,293
<b>EU15<sup>5</sup></b>									
Total	610,787	1,023,266	115,718	295,876	187,032	1,952,720	109,295	224,583	4,519,276
GF.01	98,243	149,790	3,634	261,379	85,392	1,198	12,864	21,973	634,473
GF.02	67,903	81,603	509	277	837	378	174	12,006	163,686
GF.03	36,128	110,203	101	26	1,117	181	334	10,433	158,523
GF.04	63,739	49,087	79,866	30,357	25,435	15,439	57,263	72,733	393,919
GF.05	32,896	10,420	2,116	201	530	27	2,113	20,080	68,381
GF.06	21,074	15,220	6,727	762	987	257	25,227	18,315	88,571
GF.07	119,639	167,376	3,363	953	3,226	310,214	2,139	16,506	623,415
GF.08	26,587	22,353	5,107	383	9,010	622	2,947	14,420	81,429
GF.09	75,628	316,937	8,030	417	38,264	16,902	2,067	31,705	489,948
GF.10	68,950	100,278	6,265	1,123	22,235	1,607,502	4,167	6,413	1,816,932
<b>eurozone<sup>5</sup></b>									
Total	380,761	779,170	96,918	250,678	132,135	1,643,622	92,357	188,344	3,563,984
GF.01	79,650	128,075	3,414	216,257	63,429	1,197	11,191	17,085	520,299
GF.02	37,951	62,901	472	275	573	378	173	9,435	112,157
GF.03	23,690	85,402	101	26	880	181	331	7,769	118,379
GF.04	41,623	40,119	65,694	30,356	18,713	15,439	47,227	62,233	321,403
GF.05	26,020	8,637	1,922	201	499	27	1,808	18,732	57,847
GF.06	14,761	12,531	3,974	762	925	256	21,404	18,286	72,897
GF.07	57,137	106,238	3,242	952	2,251	303,044	2,094	10,367	485,324
GF.08	18,757	16,976	4,057	381	8,259	620	2,889	13,323	65,263
GF.09	48,893	254,521	7,905	348	16,545	13,485	1,206	26,199	369,104
GF.10	32,280	63,771	6,137	1,120	20,061	1,308,995	4,034	4,914	1,441,310
<b>NMS10</b>									
Total	30,256	49,910	5,683	11,723	4,391	75,968	11,354	14,796	204,080
GF.01	4,594	9,814	165	11,527	1,061	198	2,239	1,761	31,357
GF.02	2,522	2,915	5	20	119	18	19	467	6,087
GF.03	1,381	5,562	1	0	51	18	40	609	7,660
GF.04	5,545	2,390	4,378	118	750	107	6,840	4,104	24,233
GF.05	937	296	80	2	38	5	147	2,246	3,751
GF.06	2,517	660	43	24	303	7	688	1,151	5,393
GF.07	4,642	6,329	146	6	128	6,635	452	1,022	19,360
GF.08	1,419	1,694	89	6	868	20	168	965	5,230
GF.09	4,865	17,018	630	3	639	407	53	2,033	25,648
GF.10	1,834	3,232	146	17	434	68,553	708	437	75,361

Table 3: Government expenditure of Member States by function and by transaction for 2003, million euro

	P.2+D.29+ D.5+D.8	D.1	D.3	D.4co	D.7co	D.62+D.6311 +D.63121 +D.63131	D.9co	P.5+K.2	TE
<b>Belgium</b>									
Total	9,206	32,671	4,349	14,639	5,967	62,757	3,624	4,238	137,451
GF.01	2,144	5,981	44	14,502	2,439	0	338	337	25,785
GF.02	623	2,336	3	0	83	0	0	183	3,228
GF.03	595	3,726	20	0	45	0	0	203	4,589
GF.04	1,515	2,035	3,477	5	1,373	514	2,586	1,690	13,196
GF.05	578	412	244	70	42	0	70	484	1,899
GF.06	114	118	88	4	28	0	298	165	815
GF.07	409	782	211	0	217	17,279	32	16	18,947
GF.08	758	1,075	50	5	819	0	76	491	3,274
GF.09	1,629	14,519	65	41	83	110	5	502	16,953
GF.10	842	1,687	147	13	837	44,855	220	167	48,767
<b>Czech Republic</b>									
Total	6,024	6,682	2,198	1,059	910	14,553	7,930	3,285	42,640
GF.01	1,102	1,252	87	987	449	2	1,747	303	5,928
GF.02	736	587	5	0	33	1	2	103	1,468
GF.03	341	1,319	0	0	8	3	0	91	1,761
GF.04	1,092	285	1,764	57	69	1	5,384	698	9,350
GF.05	462	94	14	2	10	0	39	969	1,589
GF.06	340	45	9	2	4	0	134	150	684
GF.07	149	231	143	1	22	4,573	45	77	5,240
GF.08	287	226	36	1	139	0	37	318	1,044
GF.09	1,096	2,249	41	2	57	1	2	441	3,888
GF.10	420	395	99	7	120	9,971	540	136	11,687
<b>Denmark</b>									
Total	16,292	33,443	4,032	6,441	6,868	34,599	803	3,157	105,634
GF.01	1,599	2,374	53	6,364	4,329	0	279	240	15,238
GF.02	1,344	1,531	0	2	30	0	0	71	2,978
GF.03	478	1,270	0	0	42	0	3	111	1,905
GF.04	1,679	1,764	2,674	1	10	0	193	552	6,872
GF.05									
GF.06	259	134	849	0	8	2	158	204	1,613
GF.07	2,957	5,286	8	1	59	2,182	1	318	10,812
GF.08	942	1,271	299	2	238	2	26	345	3,126
GF.09	3,496	8,533	66	68	1,865	871	9	988	15,897
GF.10	3,538	11,280	83	2	288	31,541	132	330	47,194
<b>Germany</b>									
Total	88,480	168,160	28,940	63,820	38,570	587,120	35,640	30,560	1,041,290
GF.01	22,750	27,280	1,680	63,820	17,230	0	2,820	-690	134,890
GF.02	10,340	13,740	100	0	50	0	50	890	25,170
GF.03	7,470	25,270	0	0	40	0	20	2,080	34,880
GF.04	11,000	8,600	17,560	0	7,580	9,890	15,080	13,960	83,670
GF.05	5,960	1,890	700	0	40	0	450	2,610	11,650
GF.06	2,700	4,600	2,630	0	30	0	12,830	1,900	24,690
GF.07	850	1,220	1,020	0	290	133,420	1,520	230	138,550
GF.08	4,460	4,280	1,870	0	1,460	0	730	1,930	14,730
GF.09	13,420	56,840	2,600	0	7,960	80	430	6,720	88,050
GF.10	9,530	24,440	780	0	3,890	443,730	1,710	930	485,010
<b>Estonia</b>									
Total	611	816	74	21	71	929	82	277	2,880
GF.01	69	108	0	21	13	0	31	19	261
GF.02	52	37	0	0	0	0	0	57	145
GF.03	57	133	0	0	2	0	0	28	219
GF.04	96	54	74	0	7	0	42	30	303
GF.05	28	8	0	0	1	0	9	6	51
GF.06	20	4	0	0	0	0	0	23	47
GF.07	66	84	0	0	0	148	0	29	328
GF.08	54	67	0	0	24	0	0	31	175
GF.09	141	295	0	0	16	16	0	46	514
GF.10	28	29	0	0	8	765	0	7	838

	P.2+D.29+ D.5+D.8	D.1	D.3	D.4co	D.7co	D.62+D.6311 +D.63121 +D.63131	D.9co	P.5+K.2	TE
<b>Greece</b>									
Total	8,586	18,106	200	8,965	2,377	26,398	3,059	6,156	73,846
GF.01	2,125	2,496	0	8,690	0	0	0	679	13,990
GF.02	3,085	2,091	0	262	0	0	0	30	5,468
GF.03	182	1,343	0	0	0	0	0	30	1,555
GF.04	248	626	200	0	1,931	0	3,059	2,521	8,585
GF.05	181	496	0	0	0	0	0	318	995
GF.06	182	133	0	0	0	0	0	378	693
GF.07	1,271	2,277	0	3	1	8	0	844	4,404
GF.08	135	187	0	0	189	0	0	142	653
GF.09	350	4,002	0	0	126	0	0	973	5,451
GF.10	827	4,455	0	10	130	26,390	0	241	32,052
<b>Spain<sup>5</sup></b>									
Total	33,325	76,869	9,250	18,687	10,099	110,889	9,514	26,264	294,897
GF.01	4,438	7,141	146	18,077	5,237	0	710	1,996	37,745
GF.02	3,183	5,577	0	3	54	0	0	401	9,218
GF.03	2,252	12,251	79	0	120	0	13	1,026	15,742
GF.04	2,816	3,941	7,667	149	912	403	6,408	10,690	32,986
GF.05	3,982	872	163	6	49	0	194	1,980	7,245
GF.06	1,754	1,440	248	138	39	0	1,088	3,504	8,212
GF.07	7,189	17,153	24	1	168	13,932	114	1,511	40,092
GF.08	2,713	2,406	846	231	1,152	7	608	2,226	10,189
GF.09	2,729	22,182	37	83	1,062	4,463	48	2,344	32,949
GF.10	2,269	3,906	40	0	1,305	92,084	331	587	100,520
<b>France</b>									
Total	92,599	216,046	20,779	45,688	29,672	380,539	11,109	53,077	849,509
GF.01	20,062	49,282	755	14,340	15,856	1,086	3,360	7,336	112,077
GF.02	11,601	21,501	364	7	143	378	77	3,520	37,591
GF.03	2,826	11,155	0	21	128	132	248	1,685	16,195
GF.04	7,903	7,520	13,789	29,618	3,361	4,331	2,625	6,584	75,731
GF.05	5,683	1,640	723	84	152	26	383	10,188	18,879
GF.06	3,540	2,000	564	406	170	7	2,535	4,920	14,142
GF.07	19,386	40,704	63	537	650	67,723	62	4,401	133,526
GF.08	3,179	3,608	219	42	375	592	439	4,156	12,610
GF.09	10,635	65,867	2,786	92	1,664	5,044	164	8,816	95,068
GF.10	7,784	12,769	1,516	541	7,173	301,220	1,216	1,471	333,690
<b>Ireland<sup>5</sup></b>									
Total	8,160	11,810	831	1,719	3,153	14,213	1,255	5,229	46,370
GF.01	774	814	56	1,719	1,037	0	51	304	4,755
GF.02	176	666	0	0	0	0	0	95	937
GF.03	564	1,304	0	0	12	0	0	167	2,046
GF.04	558	2,098	774	0	1	0	678	2,294	6,403
GF.05	0	0	0	0	0	0	0	0	0
GF.06	1,045	44	0	0	0	0	247	1,388	2,725
GF.07	3,585	4,067	0	0	0	1,035	27	333	9,047
GF.08	421	47	1	0	61	0	81	135	747
GF.09	902	2,551	0	0	1,708	306	151	503	6,122
GF.10	134	219	0	0	333	12,872	20	10	13,588
<b>Italy</b>									
Total	78,523	143,606	14,510	69,998	19,986	257,468	18,429	34,666	637,186
GF.01	14,816	17,749	0	68,035	10,832	0	2,272	4,562	118,266
GF.02	4,222	9,608	0	0	212	0	0	3,493	17,535
GF.03	5,718	19,674	0	4	375	0	11	1,449	27,231
GF.04	6,772	5,048	12,222	580	1,725	0	12,433	10,653	49,433
GF.05	6,432	1,920	31	40	154	0	503	2,017	11,097
GF.06	2,695	1,511	60	144	257	0	2,187	3,747	10,601
GF.07	19,692	29,657	24	411	565	31,805	65	2,312	84,531
GF.08	3,807	2,695	329	103	1,876	0	565	2,467	11,842
GF.09	9,944	50,594	1,755	133	1,989	0	195	3,379	67,989
GF.10	4,425	5,150	89	548	2,001	225,663	198	587	238,661



	P.2+D.29+ D.5+D.8	D.1	D.3	D.4co	D.7co	D.62+D.6311 +D.63121 +D.63131	D.9co	P.5+K.2	TE
<b>Cyprus</b>									
Total	692	1,828	141	402	414	1,338	79	395	5,289
GF.01	69	531	0	387	27	0	0	44	1,058
GF.02	181	149	0	0	0	0	0	37	367
GF.03	25	183	0	0	2	0	0	19	229
GF.04	149	134	141	0	156	0	60	85	725
GF.05	0	0	0	0	0	0	1	2	3
GF.06	98	98	0	13	139	0	11	111	469
GF.07	107	182	0	0	10	28	0	41	369
GF.08	13	10	0	1	46	0	6	23	99
GF.09	41	484	0	0	26	75	0	32	659
GF.10	9	58	1	0	8	1,235	1	1	1,312
<b>Latvia</b>									
Total	858	1,091	84	80	74	1,007	159	173	3,525
GF.01	103	211	0	80	55	2	41	37	527
GF.02	32	62	0	0	0	2	12	18	126
GF.03	18	183	0	0	0	1	30	8	240
GF.04	129	62	80	0	7	9	23	54	364
GF.05	18	10	3	0	2	0	6	4	43
GF.06	53	16	0	0	0	0	12	13	93
GF.07	295	19	0	0	0	0	4	2	321
GF.08	69	45	0	0	2	0	10	8	135
GF.09	102	445	0	0	4	18	16	27	611
GF.10	38	39	0	0	4	976	5	3	1,065
<b>Lithuania</b>									
Total	991	1,782	130	209	22	1,734	199	485	5,553
GF.01	94	189	:	207	22	1	122	37	671
GF.02	70	134	:	:	:	12	:	34	250
GF.03	55	242	:	:	:	1	:	20	318
GF.04	211	72	114	:	:	4	55	227	684
GF.05	52	8	0	:	:	4	:	10	73
GF.06	58	5	1	:	:	2	:	29	96
GF.07	192	305	0	:	:	170	:	39	706
GF.08	42	69	2	:	:	1	:	22	136
GF.09	174	682	0	:	:	64	:	57	977
GF.10	45	76	12	2	:	1,475	22	10	1,642
<b>Luxembourg</b>									
Total	928	2,110	401	54	697	5,104	449	1,153	10,894
GF.01	238	469	3	50	75	0	110	231	1,174
GF.02	11	52	0	0	7	0	0	8	79
GF.03	39	193	0	0	2	0	0	32	266
GF.04	243	161	236	1	21	2	115	437	1,217
GF.05	73	135	25	0	2	0	1	67	302
GF.06	31	42	54	1	2	0	24	38	192
GF.07	12	11	3	0	19	1,099	131	3	1,277
GF.08	91	72	11	0	178	0	2	117	472
GF.09	131	842	21	0	78	31	0	190	1,291
GF.10	60	134	48	1	313	3,972	66	30	4,624
<b>Hungary</b>									
Total	4,793	9,677	1,119	3,023	1,380	12,415	1,707	2,355	36,469
GF.01	784	1,788	4	2,981	169	5	71	154	5,956
GF.02	337	436	0	0	30	0	5	138	945
GF.03	212	1,204	0	0	8	0	4	70	1,497
GF.04	630	655	1,086	37	105	0	882	754	4,149
GF.05	120	49	15	0	18	1	69	317	589
GF.06	296	121	6	0	27	4	185	179	818
GF.07	907	1,451	1	0	10	1,222	348	190	4,129
GF.08	407	396	6	3	516	10	86	163	1,589
GF.09	772	2,924	0	1	347	100	4	281	4,428
GF.10	328	653	0	1	152	11,072	54	109	12,369

	P.2+D.29+ D.5+D.8	D.1	D.3	D.4co	D.7co	D.62+D.6311 +D.63121 +D.63131	D.9co	P.5+K.2	TE
<b>Malta</b>									
Total	189	652	93	163	98	575	145	228	2,144
GF.01	36	65	0	156	32	0	0	21	310
GF.02	4	29	0	0	0	0	0	6	39
GF.03	8	62	0	0	1	0	0	7	78
GF.04	42	100	69	6	34	0	128	56	435
GF.05	9	22	0	0	1	0	0	12	44
GF.06	14	15	23	1	0	0	10	6	69
GF.07	43	137	0	0	3	16	0	74	272
GF.08	5	11	0	0	2	0	0	7	26
GF.09	19	167	2	0	22	21	8	33	271
GF.10	8	45	0	0	3	538	0	7	602
<b>Netherlands</b>									
Total	32,453	48,871	6,486	13,365	7,909	94,764	2,506	16,132	222,486
GF.01	6,739	8,318	0	13,365	6,388	0	41	1,362	36,213
GF.02	2,622	3,779	0	0	0	0	46	482	6,929
GF.03	2,598	4,669	0	0	0	0	0	718	7,985
GF.04	5,621	6,020	3,697	0	157	0	917	9,204	25,616
GF.05	2,247	723	0	0	0	0	0	638	3,608
GF.06	2,181	2,091	88	0	0	0	1,425	1,798	7,583
GF.07	350	996	0	0	0	20,088	0	31	21,465
GF.08	1,969	1,190	314	0	864	0	77	716	5,130
GF.09	4,460	15,605	291	0	0	2,219	0	935	23,510
GF.10	3,666	5,480	2,096	0	500	72,457	0	248	84,447
<b>Austria</b>									
Total	10,644	21,688	7,241	7,033	6,354	54,751	4,675	2,486	114,871
GF.01	2,592	4,160	729	7,033	1,849	109	303	84	16,860
GF.02	567	1,290	:	-	13	:	0	145	2,015
GF.03	620	2,371	1	-	47	4	16	155	3,214
GF.04	1,881	1,721	3,109	-	595	290	2,948	1,126	11,668
GF.05	437	145	20	-	51	1	177	43	874
GF.06	192	37	160	-	313	247	576	47	1,572
GF.07	779	1,351	1,897	-	277	10,409	142	58	14,913
GF.08	567	541	198	-	455	5	212	257	2,236
GF.09	1,910	9,149	312	-	623	438	173	492	13,095
GF.10	1,098	924	816	-	2,132	43,248	128	80	48,426
<b>Poland</b>									
Total	12,339	21,768	981	5,508	673	34,379	571	6,180	82,400
GF.01	1,609	4,867	10	5,507	124	0	132	802	13,051
GF.02	733	1,092	0	0	44	2	1	0	1,872
GF.03	414	1,543	0	0	14	0	1	292	2,265
GF.04	2,683	706	336	0	220	0	91	1,867	5,902
GF.05	100	54	1	0	4	0	1	878	1,038
GF.06	1,472	325	1	1	43	0	325	535	2,702
GF.07	2,212	2,954	2	0	49	2	17	409	5,645
GF.08	392	692	12	0	82	2	3	323	1,506
GF.09	1,957	7,976	586	0	38	77	0	969	11,604
GF.10	768	1,558	33	0	53	34,297	1	105	36,814
<b>Portugal</b>									
Total	4,898	19,460	2,003	3,844	3,649	22,394	1,740	4,178	62,167
GF.01	964	2,462	0	3,844	936	0	1,186	366	9,756
GF.02	313	1,350	0	0	6	0	0	80	1,749
GF.03	249	2,145	0	0	102	0	22	79	2,596
GF.04	701	1,219	1,174	0	736	0	220	1,635	5,684
GF.05	205	226	15	0	4	0	10	355	814
GF.06	173	209	9	0	73	0	139	509	1,113
GF.07	1,214	3,276	0	0	2	4,567	1	179	9,238
GF.08	231	267	190	0	414	3	90	410	1,605
GF.09	689	7,412	22	0	492	17	12	478	9,122
GF.10	159	894	594	0	886	17,807	61	89	20,489

	P.2+D.29+ D.5+D.8	D.1	D.3	D.4co	D.7co	D.62+D.6311 +D.63121 +D.63131	D.9co	P.5+K.2	TE
<b>Slovenia</b>									
Total	1,879	3,016	359	524	327	4,745	270	724	11,844
GF.01	492	416	31	485	106	188	91	289	2,098
GF.02	83	174	0	20	4	2	0	71	353
GF.03	109	332	0	0	1	2	4	33	481
GF.04	158	141	276	0	49	2	135	90	851
GF.05	16	26	47	0	1	0	12	12	113
GF.06	62	11	0	5	2	1	4	16	100
GF.07	447	636	0	5	29	474	2	80	1,673
GF.08	80	102	3	0	3	6	8	32	233
GF.09	322	936	1	1	64	33	8	77	1,441
GF.10	110	244	3	6	69	4,038	6	25	4,501
<b>Slovakia</b>									
Total	1,880	2,595	505	735	423	4,293	212	694	11,337
GF.01	236	388	33	715	65	1	4	55	1,498
GF.02	294	216	0	0	9	0	0	5	524
GF.03	142	361	0	0	15	11	1	42	573
GF.04	355	181	440	17	104	91	40	244	1,471
GF.05	133	26	0	0	2	0	11	36	208
GF.06	105	21	2	2	87	0	7	89	314
GF.07	224	330	0	0	6	2	35	80	677
GF.08	70	75	30	0	54	0	18	39	286
GF.09	242	860	0	0	65	1	16	71	1,256
GF.10	80	135	0	0	17	4,186	80	34	4,532
<b>Finland</b>									
Total	12,960	19,774	1,928	2,866	3,703	27,225	357	4,205	73,018
GF.01	2,010	1,924	1	2,783	1,550	2	1	518	8,789
GF.02	1,207	910	5	3	5	0	0	109	2,239
GF.03	577	1,302	0	1	11	45	0	146	2,082
GF.04	2,364	1,130	1,790	3	321	10	157	1,440	7,215
GF.05	242	178	2	1	5	0	22	34	484
GF.06	154	305	72	68	12	2	54	-108	559
GF.07	2,400	4,744	0	0	62	1,679	0	450	9,335
GF.08	426	608	29	0	416	12	10	275	1,776
GF.09	2,095	4,958	17	0	760	778	29	867	9,504
GF.10	1,485	3,715	12	7	561	24,697	84	474	31,035
<b>Sweden</b>									
Total	30,092	44,431	4,107	6,383	5,785	57,328	914	7,805	156,846
GF.01	5,657	4,748	168	6,383	3,599	0	414	1,058	22,026
GF.02	3,358	1,702	37	0	233	0	1	211	5,540
GF.03	1,144	2,348	0	0	45	0	0	301	3,838
GF.04	4,576	1,741	3,145	0	563	0	294	3,015	13,334
GF.05	470	139	194	0	10	0	2	74	888
GF.06	903	530	239	0	19	0	133	590	2,413
GF.07	4,527	9,012	55	0	40	4,987	0	839	19,461
GF.08	939	1,074	168	0	471	0	4	251	2,907
GF.09	4,252	11,170	58	0	628	2,546	67	1,123	19,843
GF.10	4,266	11,969	45	0	177	49,795	0	344	66,596
<b>United Kingdom</b>									
Total	183,641	166,222	10,661	32,375	42,245	217,171	15,221	25,276	692,812
GF.01	11,337	14,594	0	32,375	14,035	0	980	3,590	76,910
GF.02	25,250	15,470	0	0	1	0	0	2,289	43,011
GF.03	10,817	21,182	0	0	150	0	0	2,252	34,401
GF.04	15,862	5,463	8,354	0	6,149	0	9,549	6,934	52,310
GF.05	6,406	1,645	0	0	20	0	302	1,273	9,646
GF.06	5,152	2,026	1,666	0	36	0	3,532	-765	11,648
GF.07	55,018	46,840	58	0	876	0	45	4,981	107,818
GF.08	5,948	3,032	582	0	42	0	28	502	10,133
GF.09	18,986	42,713	0	0	19,226	0	785	3,395	85,104
GF.10	28,866	13,257	0	0	1,710	217,171	1	827	261,832

# ***Further information:***

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