

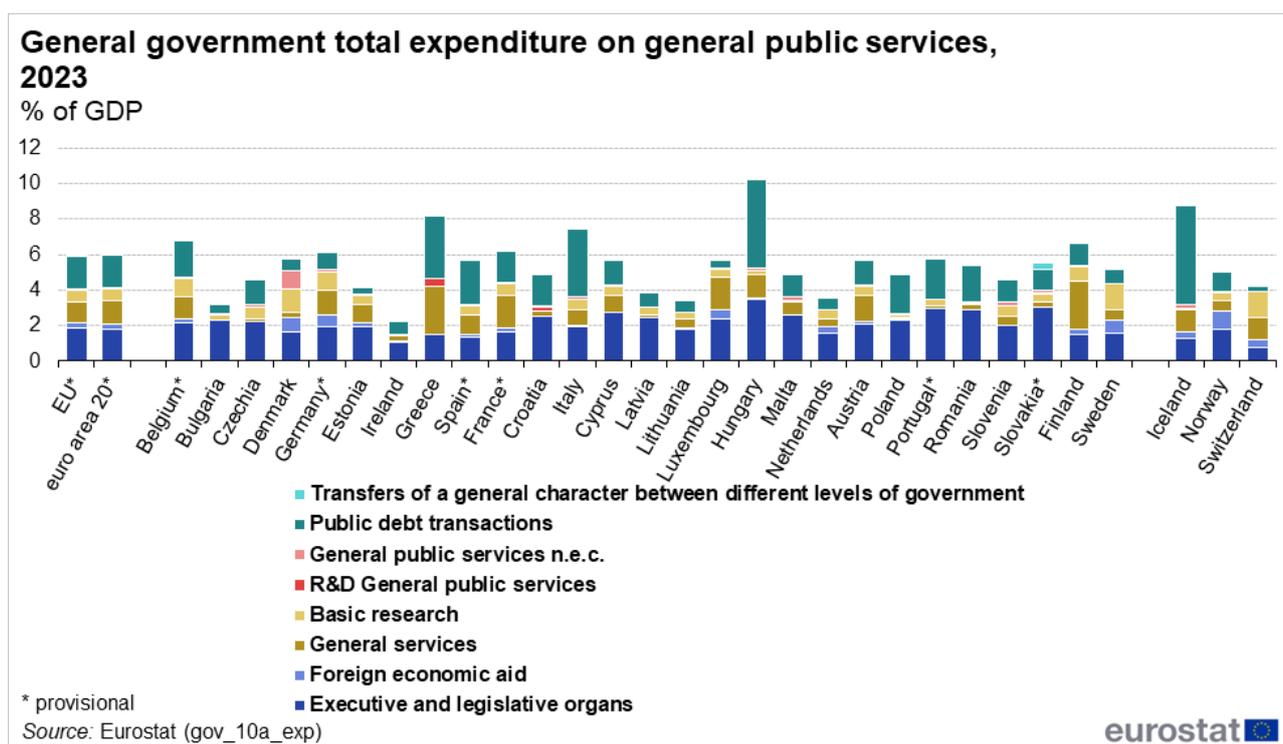
Government expenditure on general public services

Statistics Explained

Data extracted on 21 March 2025
Planned article update: February 2026

Highlights

General government expenditure in the EU on 'general public services' amounted to € 1 011 billion or 5.9% of GDP in 2023.



General government total expenditure on general public services, 2023 (% of GDP) Source: Eurostat (gov_10a_exp)

This article analyses data on [general government expenditure](#) on 'general public services' (according to the [Classification of the Functions of Government - COFOG](#)). It is part of a [set of statistical articles](#) based on general government expenditure by function.

Eurostat collects data on general government expenditure by economic function according to the international Classification of the Functions of Government (COFOG) in the framework of the [European System of National](#)

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Expenditure on 'general public services'

At the level of the EU expenditure on general public services made up 5.9% of GDP in 2023.

Among the more detailed functions (COFOG groups), in 2023, at the level of the EU, 'executive and legislative organs' made up 1.9% of GDP, 'foreign economic aid' made up 0.3% of GDP, 'general services' made up 1.1% of GDP, 'basic research' made up 0.7% of GDP, 'general public services not elsewhere classified' made up 0.1% of GDP and 'public debt transactions' made up 1.8% of GDP. The functions 'R&D general public services' and 'transfers of a general nature between different levels of government' made up a very small part of expenditure. For the latter group, no amounts are expected to be reported at general government level.

General government total expenditure on general public services, 2023, % of GDP

	General public services	Executive and legislative organs	Foreign economic aid	General services	Basic research	R&D General public services	General public services n.e.c.	Public debt transactions	Transfers of a general character between different levels of government
EU*	5.9	1.9	0.3	1.1	0.7	0.0	0.1	1.8	0.0
euro area 20*	6.0	1.8	0.3	1.3	0.7	0.0	0.1	1.8	0.0
Belgium*	6.8	2.1	0.2	1.3	1.1	0.0	0.0	2.1	0.0
Bulgaria	3.2	2.3	0.0	0.0	0.3	0.0	0.1	0.5	:
Czechia	4.6	2.2	0.1	0.1	0.7	0.0	0.2	1.3	0.0
Denmark	5.8	1.7	0.7	0.4	1.3	0.0	1.0	0.7	0.0
Germany*	6.1	2.0	0.6	1.5	1.0	0.0	0.2	1.0	0.0
Estonia	4.2	1.9	0.2	1.0	0.5	0.0	0.0	0.4	0.0
Ireland	2.2	1.0	0.1	0.3	0.1	0.0	0.0	0.7	0.0
Greece	8.2	1.5	0.0	2.7	0.0	0.5	0.0	3.5	0.0
Spain*	5.7	1.4	0.1	1.1	0.5	0.0	0.0	2.5	0.0
France*	6.2	1.6	0.2	1.9	0.7	0.0	0.0	1.8	0.0
Croatia	4.8	2.5	0.0	0.3	0.0	0.2	0.0	1.7	0.0
Italy	7.4	1.9	0.1	0.9	0.6	0.0	0.2	3.8	0.0
Cyprus	5.7	2.7	0.0	1.0	0.5	0.0	0.1	1.4	0.0
Latvia	3.9	2.5	0.0	0.2	0.4	0.0	0.0	0.8	0.0
Lithuania	3.4	1.8	0.1	0.5	0.4	:	0.0	0.7	0.0
Luxembourg	5.6	2.4	0.5	1.8	0.5	0.0	0.0	0.4	0.0
Hungary	10.3	3.5	0.0	1.3	0.3	0.0	0.2	5.0	0.0
Malta	4.9	2.6	0.0	0.7	0.0	0.1	0.3	1.2	0.0
Netherlands	3.6	1.6	0.4	0.4	0.5	0.0	0.0	0.7	0.0
Austria	5.7	2.1	0.2	1.5	0.5	0.0	0.0	1.4	0.0
Poland	4.9	2.3	0.0	0.1	0.1	0.0	0.1	2.2	0.0
Portugal*	5.8	2.9	0.0	0.2	0.3	0.0	0.0	2.2	:
Romania	5.4	2.9	0.0	0.3	0.0	0.1	0.0	2.0	0.0
Slovenia	4.6	2.0	0.0	0.5	0.6	0.0	0.2	1.2	0.0
Slovakia*	5.5	3.0	0.0	0.3	0.4	0.1	0.2	1.2	0.3
Finland	6.6	1.5	0.3	2.7	0.8	0.0	0.0	1.2	0.0
Sweden	5.2	1.6	0.7	0.6	1.4	0.0	0.1	0.8	0.0
Iceland	8.8	1.3	0.3	1.2	0.1	0.0	0.2	5.6	0.0
Norway	5.0	1.8	1.0	0.6	0.5	0.1	0.0	1.1	0.0
Switzerland	4.2	0.8	0.4	1.3	1.4	0.0	0.0	0.3	0.0

Source: Eurostat (gov_10a_exp)

* provisional

Table 1: General government total expenditure on general public services, 2023 (% of GDP) Source: Eurostat (gov_10a_exp)

In Hungary (10.3% of GDP), Greece (8.2% of GDP), followed by Italy (7.4% of GDP), Belgium (6.8% of GDP) and Finland (6.6% of GDP), as well as Iceland (8.8% of GDP) expenditure related to 'general public services' was higher than in the other reporting countries. Ireland (2.2% of GDP), Bulgaria (3.2% of GDP), Lithuania (3.4% of GDP), the Netherlands (3.6% of GDP) and Latvia (3.9% of GDP) were the countries reporting the lowest levels for 2023. This was partially due to the relatively low level of general government gross debt in Bulgaria, Latvia and Lithuania, as well as generally low levels of total expenditure in these countries.

Within the division 'general public services', expenditure related to the COFOG group 'public debt transactions' amounted to 1.8% of GDP for the EU in 2023. At the level of the reporting countries in 2023, expenditure in this COFOG group amounted to 5.0% in Hungary, 3.8% in Italy, 3.5% in Greece, followed by Spain at 2.5% of GDP. Among all the reporting EU and EFTA countries, Iceland reported the highest ratio (5.6% of GDP). The relatively high amount for Iceland is partly explained by the inclusion in government accounts of units engaged in providing loans. At the other end of the scale, total expenditure in 'public debt transactions' amounted to 0.4% of GDP in Estonia and Luxembourg and 0.5% of GDP in Bulgaria, as well as 0.3% of GDP in Switzerland in 2023. This COFOG group contains almost exclusively interest payments to service government gross debt as well as indirectly measured financial intermediation service charges (FISIM). After the group 'executive and legislative organs', the group 'public debt transactions' represents the largest share of expenditure within the COFOG division 'general public services' at EU level.

In 2023, at the level of the EU, expenditure on 'foreign economic aid' made up 0.3%. Denmark and Sweden reported the highest 'foreign economic aid' as a ratio to GDP (both 0.7%), followed by Germany (0.6%), Luxembourg (0.5% of GDP) and the Netherlands (0.4% of GDP). Norway reported 1.0% of GDP.

The group 'executive and legislative organs' contains among other expenditure items some of the so-called EU own resource payments (notably VAT- and GNI-based contributions as well as the own resource based on non-recycled plastic waste packaging). This partially explains the higher level of expenditure of EU countries in this group compared to other countries. At the level of the EU, total expenditure on 'executive and legislative organs' amounted to 1.9% of GDP in 2023. The highest level of expenditure in 'executive and legislative organs' in 2023 was reported by Hungary (3.5% of GDP), Slovakia (3.0% of GDP) and Portugal and Romania (both 2.9% of GDP), while the lowest value in the EU was reported by Ireland (1.0% of GDP), and among the EFTA countries, Switzerland reported 0.8% of GDP.

Expenditure on general public services by transaction

In 2023, at the level of the EU, around 29% of the expenditure on general public services was in the form of 'property income, payable'. Almost entirely, this concerned interest on general government debt instruments. Around 23% of expenditure in this function was in the form of 'compensation of employees', around 18% on other current transfers (e.g. for EU own resources allocated to group 'executive and legislative organs', grants in the context of foreign economic aid) and around 15% on 'intermediate consumption'. Capital investments account for around 10% of total expenditure in this function.

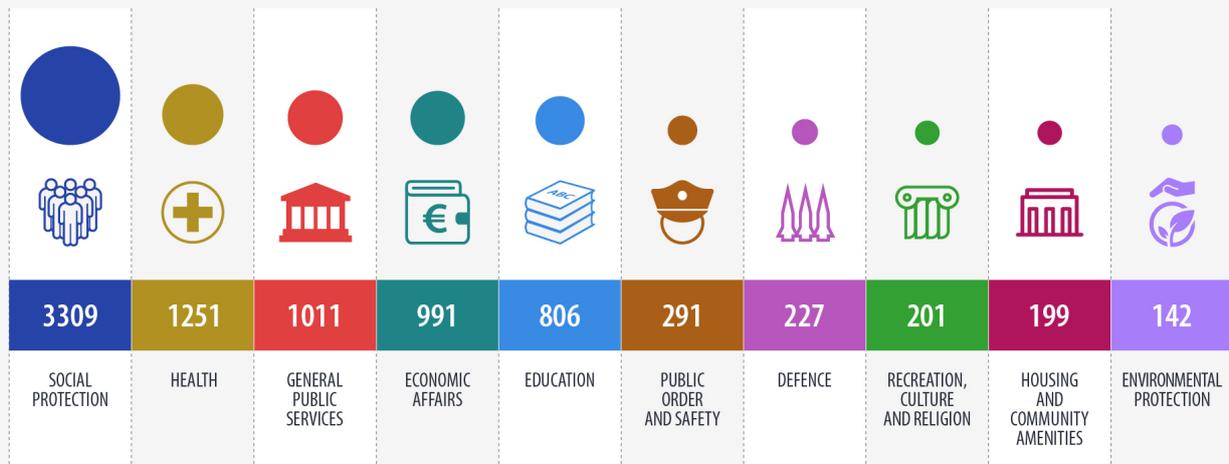
Evolution of expenditure on general public services from 1995-2023

At the level of the EU, expenditure on general public services decreased from 9.5% of GDP in 1995 to 5.9% of GDP in 2023, although since 2017, a relatively stable ratio can be observed. Total expenditure of general government in the EU, expressed as a ratio to GDP was 53.3% of GDP in 1995 compared to 49.0% of GDP in 2023. Among the major functions of government, general public services decreased the most between 1995 and 2023.

The share of general public services at EU level decreased from 17.8% of total expenditure in 1995 to 12.3% of total expenditure in 2019, 11.4% of total expenditure in 2020 and 2021, 11.9% of total expenditure in 2022 and 12.0% of total expenditure in 2023. This more profound decrease in expenditure on general public services since 1995 was therefore not in line with the general decrease in total expenditure of general government in the EU. The share in total expenditure between 2020 and 2022 was affected by the impact of the COVID-19 pandemic, which mainly led to increases in expenditure on economic affairs and health.

General government expenditure by function in the EU, 2023

(€ billion)



Data is provisional.

eurostat

Source: Eurostat (gov_10a_exp)

Source data for tables and graphs

- [Download Excel file](#)

Data sources and availability

Reporting of data to Eurostat

Annual government finance statistics (GFS) data are collected by Eurostat on the basis of the European System of Accounts (ESA 2010) transmission programme. Member States are requested to transmit, among other tables, table 1100, 'Expenditure of general government by function' eleven months after the end of the reference period. Table 1100 provides information about expenditure of the general government sector divided into main COFOG functions and ESA 2010 categories. The transmission of the COFOG I level breakdown (divisions) is compulsory for the years 1995 onwards, whereas information on the COFOG II level (COFOG groups) is provided on a compulsory basis for the general government sector for the reference years 2001 onwards. The main reference year used in this publication is 2023 as the latest year available at EU level.

Data was extracted on 21 March 2025.

Provisional data

While a significant effort was undertaken to harmonise the recording of government measures to alleviate the impact of increasing energy prices, a full harmonisation was not yet achieved.

Data for the EU and euro area aggregates (2023), Belgium (2023), Germany (2021-2023), Spain (2023), France (all years), Portugal (2023) and Slovakia (all years) is provisional.

Definition of general government and its subsectors

The data relate to the general government sector of the economy, as defined in ESA 2010, paragraph 2.111: 'The general government sector (S.13) consists of institutional units which are non-market producers whose output is intended for individual and collective consumption, and are financed by compulsory payments made by units

belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth'.

Classification of functional expenditure of government

The Classification of the Functions of Government (COFOG) classifies government expenditure into ten main categories (divisions known as the 'COFOG I level' breakdown): general public services; defence; public order and safety; economic affairs; environmental protection; housing and community affairs; health; recreation, culture and religion; education; social protection. These divisions are further broken down into 'groups' (COFOG II level).

For 'general public services', the groups are

- 'executive and legislative organs, financial and fiscal affairs, external affairs',
- 'foreign economic aid',
- 'general services',
- 'basic research',
- 'R&D General public services',
- 'general public services n.e.c.',
- 'public debt transactions',
- 'transfers of a general character between different levels of government'.

Further information is available in the Eurostat [Manual on sources and methods for the compilation of COFOG Statistics](#).

Satellite accounts

Administrative expenditure data is additionally collected in so-called satellite accounts. In general, the amount of expenditure recorded in satellite accounts is expected to exceed the expenditure recorded under the respective COFOG division. More details on the comparability of COFOG data with satellite accounts data can be found in the COFOG manual.

Definition of general government total expenditure

Government total expenditure is defined in ESA 2010, paragraph 8.100 by using as reference a list of ESA 2010 categories. More detail is provided in the overview article on [Government expenditure by function – COFOG](#).

Gross Domestic Product

Throughout this publication, the nominal GDP, i.e. GDP at current prices is used. The latest GDP available at time of publication is used.

Time of recording & symbols used

In the ESA 2010 system, recording is on an accrual basis, that is, when 'economic value is created, transformed or extinguished, or when claims and obligations arise, are transformed or are cancelled.'

":" not available

"pp" percentage points

More data and information

For more country-specific notes, e.g. on missing data, please refer to the metadata published on Eurobase. The authors can be contacted at ESTAT-GFS@ec.europa.eu

Context

In the framework of the European System of National Accounts (ESA 2010), Eurostat collects data on general government expenditure by economic function according to the international Classification of the Functions of Government (COFOG) – see methodological note.

Explore further

Other articles

- [European system of accounts - ESA 2010](#)

</legislation>

Database

- [Government finance statistics and EDP statistics](#) , see:

Government statistics (gov)

Government finance statistics (EDP and ESA2010) (gov_gfs10)

Annual government finance statistics (gov_10a)

Government revenue, expenditure and main aggregates (gov_10a_main)

General government expenditure by function (COFOG) (gov_10a_exp)

Main national accounts tax aggregates (gov_10a_tax_ag)

Thematic section

- [Government finance statistics](#)

Selected datasets

- [Government finance statistics and EDP statistics](#) , see:

Government statistics (t_gov)

Annual government finance statistics (t_gov_10a)

Methodology

- [Government revenue, expenditure and main aggregates](#) (ESMS metadata file — gov_10a_main_esms)
- [General government expenditure by function \(COFOG\)](#) (ESMS metadata file — gov_10a_exp_esms)
- [Manual on sources and methods for the compilation of COFOG statistics - Classifications of the Functions of Government - 2019 edition](#)
- [Manual on government deficit and debt — implementation of ESA 2010 — 2022 edition](#)

Legislation

- [European system of accounts - ESA 2010](#)