

Government expenditure on housing and community amenities

Statistics Explained

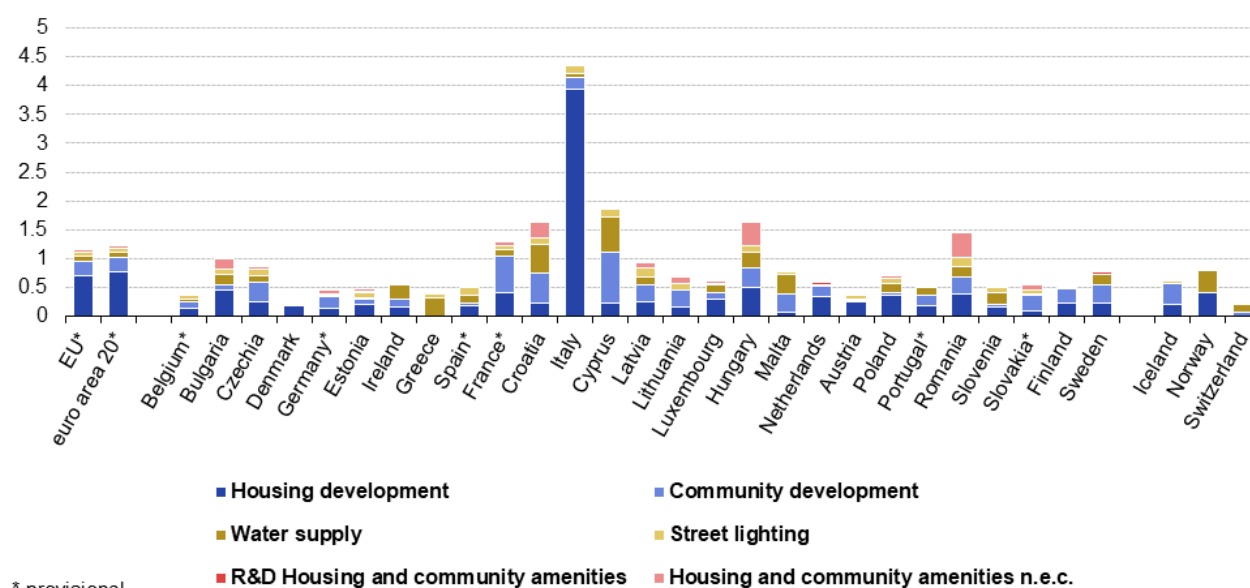
Data extracted on 21 March 2025
Planned article update: March 2026

Highlights

General government expenditure in the EU on housing and community amenities amounted to € 199 billion or the equivalent of 1.2% of GDP in 2023.

General government total expenditure on housing and community amenities, 2023

% of GDP



* provisional

Source: Eurostat (gov_10a_exp)

eurostat

General government total expenditure on housing and community amenities, 2023 (% of GDP) Source: Eurostat (gov_10a_exp)

This article analyses data on [general government expenditure](#) on 'housing and community amenities' (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 Accounts \(ESA 2010\)](#).

Expenditure on 'housing and community amenities'

General government expenditure on 'housing and community amenities' comprises the following breakdowns: 'housing development', 'community development', 'water supply' (provision of water to households and businesses but not sewage systems - these are included within the environmental protection division), 'street lighting', 'R&D housing and community amenities' and 'housing and community amenities not elsewhere classified'.

General government total expenditure on housing and community amenities, 2023, % of GDP

	Housing and community amenities	Housing development	Community development	Water supply	Street lighting	R&D Housing and community amenities	Housing and community amenities n.e.c.
EU*	1.2	0.7	0.2	0.1	0.1	0.0	0.0
euro area 20*	1.2	0.8	0.3	0.1	0.1	0.0	0.0
Belgium*	0.4	0.1	0.1	0.0	0.1	0.0	0.0
Bulgaria	1.0	0.4	0.1	0.2	0.1	:	0.2
Czechia	0.9	0.3	0.3	0.1	0.1	0.0	0.0
Denmark	0.2	0.2	0.0	0.0	0.0	0.0	0.0
Germany*	0.5	0.1	0.2	0.0	0.0	0.0	0.1
Estonia	0.5	0.2	0.1	0.0	0.1	0.0	0.1
Ireland	0.6	0.2	0.1	0.3	0.0	0.0	0.0
Greece	0.4	0.0	0.0	0.3	0.1	0.0	0.0
Spain*	0.5	0.2	0.0	0.1	0.1	0.0	0.0
France*	1.3	0.4	0.6	0.1	0.1	0.0	0.1
Croatia	1.6	0.2	0.5	0.5	0.1	0.0	0.3
Italy	4.3	3.9	0.2	0.1	0.1	0.0	0.0
Cyprus	1.9	0.2	0.9	0.6	0.1	0.0	0.0
Latvia	0.9	0.3	0.3	0.1	0.2	0.0	0.1
Lithuania	0.7	0.2	0.3	0.0	0.1	:	0.1
Luxembourg	0.6	0.3	0.1	0.1	0.0	0.0	0.1
Hungary	1.6	0.5	0.3	0.3	0.1	0.0	0.4
Malta	0.8	0.1	0.3	0.3	0.1	0.0	0.0
Netherlands	0.6	0.3	0.2	0.0	0.0	0.0	0.0
Austria	0.4	0.2	0.0	0.0	0.1	0.0	0.0
Poland	0.7	0.4	0.0	0.1	0.1	0.0	0.0
Portugal*	0.5	0.2	0.2	0.1	0.0	0.0	0.0
Romania	1.5	0.4	0.3	0.2	0.1	0.0	0.4
Slovenia	0.5	0.2	0.0	0.2	0.1	0.0	0.0
Slovakia*	0.5	0.1	0.3	0.0	0.1	0.0	0.1
Finland	0.5	0.2	0.2	0.0	0.0	0.0	0.0
Sweden	0.8	0.2	0.3	0.2	0.0	0.0	0.0
Iceland	0.6	0.2	0.4	0.0	0.1	0.0	0.0
Norway	0.8	0.4	0.0	0.4	0.0	0.0	0.0
Switzerland	0.2	0.0	0.1	0.1	0.0	0.0	0.0

Source: Eurostat (gov_10a_exp)

* provisional

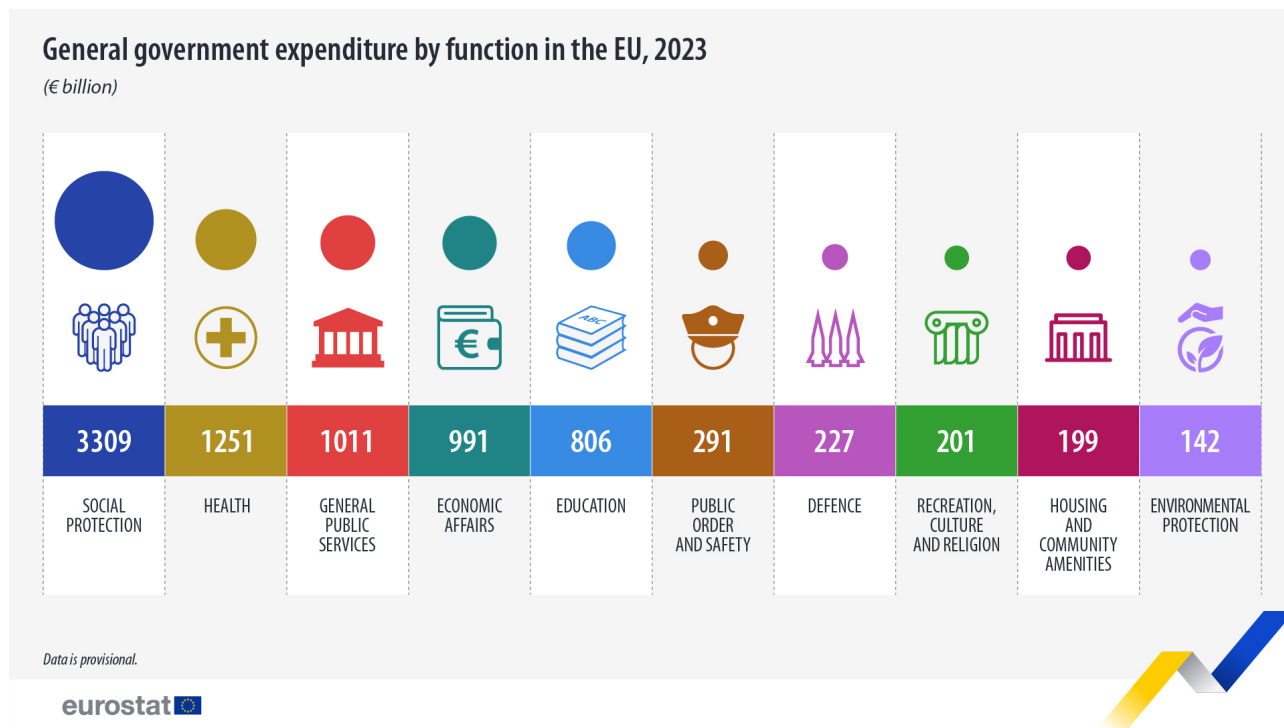
Table 1: General government total expenditure on housing and community amenities, 2023 (% of GDP)
Source: Eurostat (gov_10a_exp)

In 2023 in the EU, total expenditure of general government on 'housing and community amenities' amounted to € 199 billion or 1.2% of GDP. The most significant groups in this COFOG division at EU level were 'housing development' (0.7% of GDP) and 'community development' (0.2% of GDP), the remaining larger groups 'water supply' and 'street lighting' both had a share of 0.1% of GDP.

Italy reported the highest total expenditure relative to GDP devoted to 'housing and community amenities' (4.3% of GDP) in 2023, mainly due to capital transfers recorded for payable tax credits, followed by Cyprus (1.9% of GDP), Croatia and Hungary (both 1.6% of GDP), Romania (1.5% of GDP) and France (1.3% of GDP). The lowest expenditure as a ratio to GDP was reported by Denmark (0.2% of GDP), as well as Switzerland (0.2% of GDP).

Government expenditure on 'housing and community amenities' by type of transaction

In 2023, at the level of the EU, the largest share of government expenditure on 'housing and community amenities' was made up of capital transfers (51.2% of total expenditure), followed by capital investments (17.1%), intermediate consumption (16.0%), compensation of employees (12.0%), subsidies (2.1%), and other current transfers (1.2%).



Source: Eurostat (gov_10a_exp)

Evolution of expenditure on 'housing and community amenities'

At the level of the EU, government expenditure on 'housing and community amenities' as a ratio to GDP ranged between 1.2% of GDP and 0.5% of GDP in the period 1995-2023, with peaks in 1995 (1.1%) and 2023 (1.2%) with the lowest point in 2017 (0.5%). In 1995, it stood at 1.1% of GDP in 1995 influenced by an outlier for the Netherlands due to capital transfers to housing associations. The increase observed for 2023 is mainly influenced by Italy and due to investment grants to households classified as payable tax credits (this concerns also 2021 and 2022 but to a lower extent).

At the level of the EU, the share of expenditure on 'housing and community amenities' stood at 2.1% of total expenditure in 1995, decreased to 1.1% of total expenditure in 2017, then followed an increasing trend reaching 2.4% of total expenditure in 2023.

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 from 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 of data for the reference year 2023 was not yet achieved.

Data for the EU and euro area aggregates (2023), Belgium (2023), Germany (2021-2023), Spain (2023), France (all years) and Portugal (2023), 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 'housing and community amenities', the groups are

- 'housing development',
- 'community development',
- 'water supply',
- 'street lighting',
- 'R&D housing and community amenities',
- 'housing and community amenities n.e.c.'.

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

- [Government expenditure by function](#) - online publication
- [Government expenditure by function – COFOG](#) - overview article
- [Government finance statistics](#)
- [Government finance statistics - quarterly data](#)
- [Structure of government debt](#)
- [Tax revenue statistics](#)

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](#)

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](#)

Selected datasets

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

Government statistics (t_gov)

Annual government finance statistics (t_gov_10a)