

Government expenditure on recreation, culture and religion

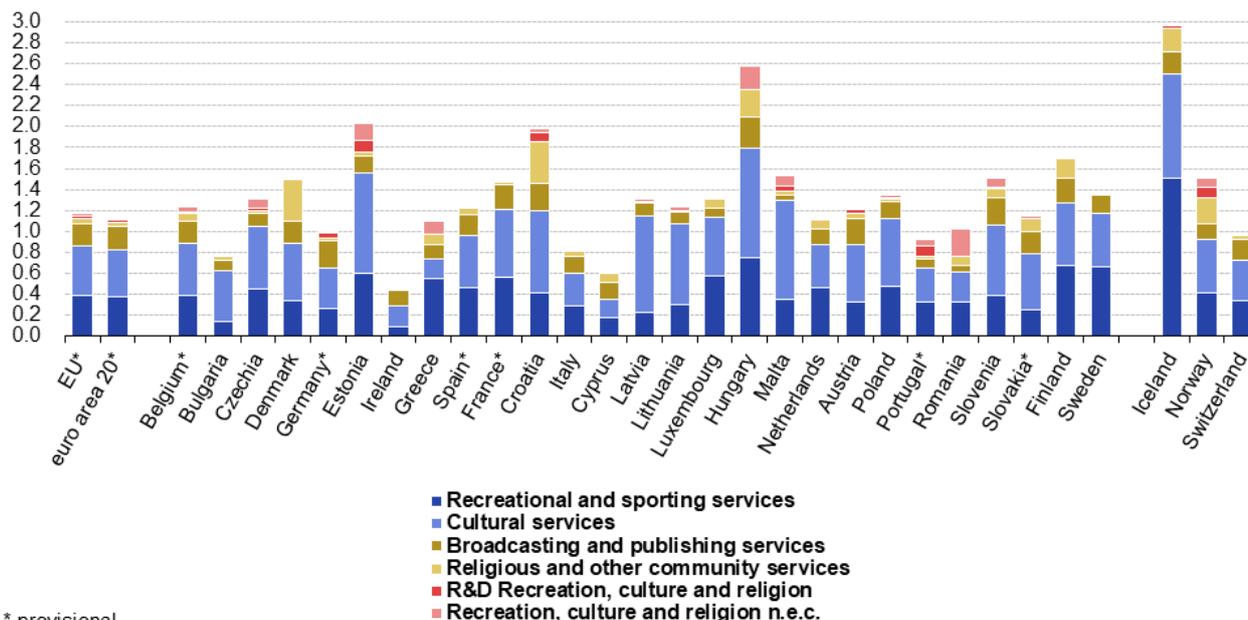
Statistics Explained

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

Highlights

General government expenditure in the EU on recreation, culture and religion amounted to € 201 billion or 1.2% of GDP in 2023.

General government total expenditure on recreation, culture and religion, 2023 (% of GDP)



* provisional

Source: Eurostat (gov_10a_exp)

eurostat

General government total expenditure on recreation, culture and religion, 2023 (% of GDP) Source: Eurostat (gov_10a_exp)

This article analyses data on [general government total expenditure](#) on 'recreation, culture and religion' (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 'recreation, culture and religion'

In 2023, Hungary (2.6% of GDP), Estonia and Croatia (both 2.0% of GDP), followed by Finland (1.7% of GDP) and Denmark, France, Malta and Slovenia (all 1.5% of GDP) as well as Iceland among EFTA countries (3.0% of GDP) registered the largest ratios to GDP of government expenditure in the 'recreation, culture and religion' function compared with 1.2% of GDP in the EU and 1.1% of GDP the euro area (euro area 20) . Ireland registered the lowest ratio (0.5% of GDP) in 2023 devoted to 'recreation, culture and religion', followed by Cyprus (0.6% of GDP) and Bulgaria and Italy (both 0.8% of GDP).

General government total expenditure on recreation, culture and religion, 2023, % of GDP

	Recreation, culture and religion	Recreational and sporting services	Cultural services	Broadcasting and publishing services	Religious and other community services	R&D Recreation, culture and religion	Recreation, culture and religion n.e.c.
EU*	1.2	0.4	0.5	0.2	0.1	0.0	0.0
euro area 20*	1.1	0.4	0.5	0.2	0.0	0.0	0.0
Belgium*	1.2	0.4	0.5	0.2	0.1	0.0	0.0
Bulgaria	0.8	0.1	0.5	0.1	0.0	0.0	0.0
Czechia	1.3	0.4	0.6	0.1	0.0	0.0	0.1
Denmark	1.5	0.3	0.6	0.2	0.4	0.0	0.0
Germany*	1.0	0.3	0.4	0.3	0.0	0.1	0.0
Estonia	2.0	0.6	1.0	0.2	0.0	0.1	0.2
Ireland	0.5	0.1	0.2	0.2	0.0	0.0	0.0
Greece	1.1	0.6	0.2	0.1	0.1	0.0	0.1
Spain*	1.2	0.5	0.5	0.2	0.1	0.0	0.0
France*	1.5	0.6	0.6	0.2	0.0	0.0	0.0
Croatia	2.0	0.4	0.8	0.3	0.4	0.1	0.0
Italy	0.8	0.3	0.3	0.2	0.1	0.0	0.0
Cyprus	0.6	0.2	0.2	0.1	0.1	0.0	0.0
Latvia	1.3	0.2	0.9	0.1	0.0	0.0	0.0
Lithuania	1.2	0.3	0.8	0.1	0.0	0.0	0.0
Luxembourg	1.3	0.6	0.6	0.1	0.1	0.0	0.0
Hungary	2.6	0.7	1.0	0.3	0.3	0.0	0.2
Malta	1.5	0.3	1.0	0.0	0.0	0.1	0.1
Netherlands	1.1	0.5	0.4	0.1	0.1	0.0	0.0
Austria	1.2	0.3	0.5	0.3	0.1	0.0	0.0
Poland	1.3	0.5	0.6	0.2	0.0	0.0	0.0
Portugal*	0.9	0.3	0.3	0.1	0.0	0.1	0.1
Romania	1.0	0.3	0.3	0.1	0.1	0.0	0.3
Slovenia	1.5	0.4	0.7	0.3	0.1	0.0	0.1
Slovakia*	1.1	0.3	0.5	0.2	0.1	0.0	0.0
Finland	1.7	0.7	0.6	0.2	0.2	0.0	0.0
Sweden	1.4	0.7	0.5	0.2	0.0	0.0	0.0
Iceland	3.0	1.5	1.0	0.2	0.2	0.0	0.0
Norway	1.5	0.4	0.5	0.1	0.2	0.1	0.1
Switzerland	1.0	0.3	0.4	0.2	0.0	0.0	0.0

Source: Eurostat (gov_10a_exp)

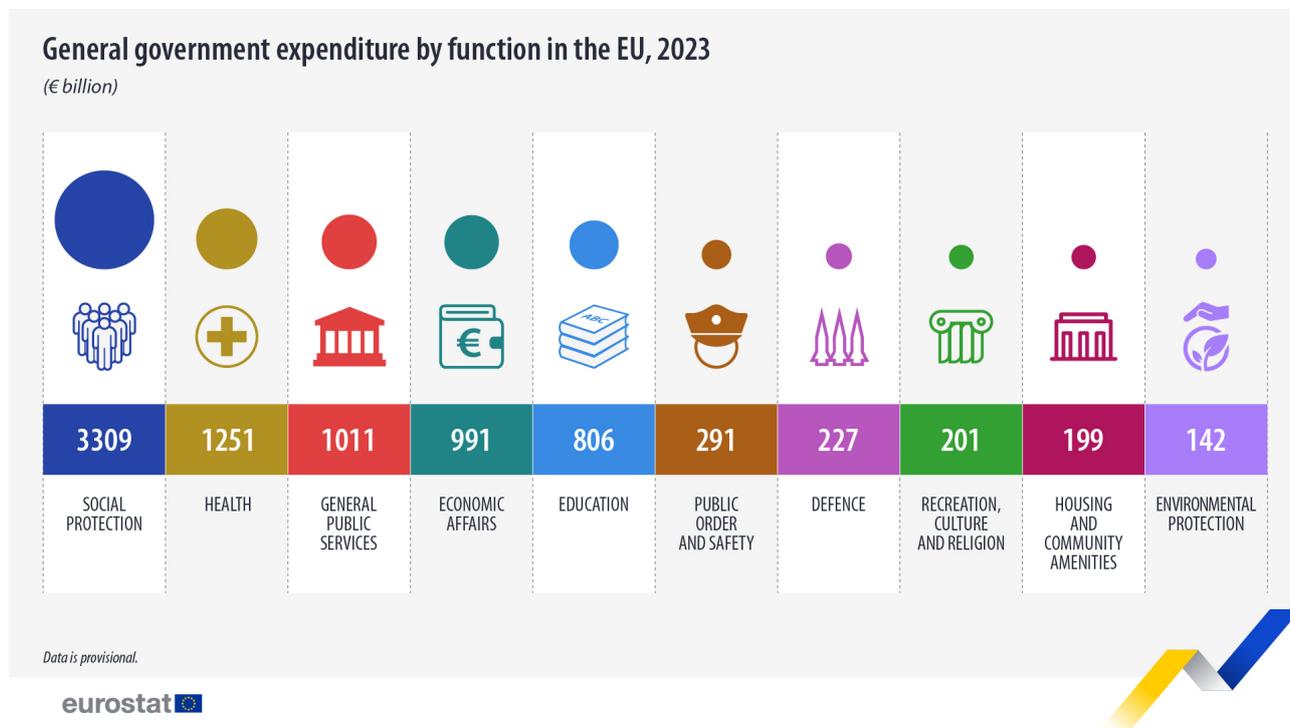
* provisional

Table 1: General government total expenditure on recreation, culture and religion, 2023 (% of GDP) Source: Eurostat (gov_10a_exp)

The majority of expenditure on 'recreation, culture and religion' at EU level in 2023 was devoted to 'cultural services' (0.5% of GDP), followed by 'recreational and sporting services' (0.4% of GDP), 'broadcasting and publishing services' (0.2% of GDP) and 'religious and other community services' (0.1% of GDP).

Evolution of general government expenditure on 'recreation, culture and religion'

Over the period 1995-2023, the share of government expenditure on 'recreation, culture and religion' ranged between 2.0% and 2.6% of total expenditure, with peaks in 2007 and 2008 and lower points in 1995-1998 as well as in 2020-2022. As expenditure on 'recreation, culture and religion' was less impacted by the COVID-19 pandemic and the impact of high energy prices compared to other functions of government expenditure, the relative share of 'recreation, culture and religion' in total government expenditure decreased by 0.1 percentage points in 2020-2023 compared to 2019. In absolute terms, at the level of the EU, expenditure on 'recreation, culture and religion' decreased in 2020 (by € 0.3 billion) and increased by around € 8.7 billion in 2021, € 10.6 billion in 2022 and € 16.7 billion in 2023.



Source: Eurostat (gov_10a_exp)

Source data for tables and graphs

The detailed tables are available [here](#).

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 for general government and its subsectors, whereas information on the COFOG II level (COFOG groups) is provided on a compulsory basis for the general government for the reference years from 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 'recreation, culture and religion', the groups are

- 'recreational and sporting services',
- 'cultural services',
- 'broadcasting and publishing services',
- 'religious and other community services',
- 'R&D Recreation, culture and religion',
- 'recreation, culture and religion 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 ESA 2010) (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)