

Glossary: Total general government expenditure

Statistics Explained

Total expenditure comprises all transactions recorded under positive uses in the ESA framework, and subsidies payable, in the current accounts as well as transactions (gross capital formation, acquisition less disposals of non-financial non-produced assets plus capital transfers payable) in the capital account of the [government](#) .

Total expenditure is defined in ESA 2010, §8.100 and chapter 20 as comprising the following categories of the [European System of Accounts 2010 \(ESA 2010\)](#) :

- [intermediate consumption](#)
- [gross capital formation](#)
- compensation of employees
- other taxes on production
- [subsidies payable](#)
- property income
- current taxes on income, wealth, etc.
- [social benefits](#) other than [social transfers](#) in kind
- social transfers in kind - purchased market production
- other [current transfers](#)
- adjustment for the change in pension entitlements
- capital transfers payable
- acquisitions less disposals of [non-financial non-produced assets](#)

Related concepts

- [General government sector](#)

Statistical data

- [Government finance statistics](#)
- [Government finance statistics - quarterly data](#)