Total general government expenditure on public order and safety, 2018 (% of GDP) - Source: Eurostat (gov_10a_exp)

This article analyses data on general government expenditure on 'public order and safety' (according to the Classification of the Functions of Government - COFOG). It is part of a set of statistical articles based on 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 'public order and safety'

Expenditure on 'public order and safety' comprises the following categories: 'police services', 'fire protection services', 'law courts', 'prisons', 'R&D related to public order and safety' as well as expenditure not elsewhere classified.
Table 1: Total general government expenditure on public order and safety, 2018 (% of GDP) - Source: Eurostat (gov_10a_exp)

At the level of the EU-27, general government total expenditure on ‘public order and safety’ in 2018 stood at 1.7% of GDP. Within this COFOG division, the equivalent of 0.9% of GDP was spent on ‘police services’, as the most important COFOG group in this division by expenditure. 0.3% of GDP was accounted for by expenditure on ‘law courts’ and 0.2% of GDP each on ‘fire protection services’ (including in fact all civil protection operations) and ‘prisons’.

In 2018, the level of expenditure on ‘public order and safety’ as a percentage of GDP was highest in Bulgaria (2.5%), Croatia (2.4%) and Hungary (2.3%) and lowest in Denmark (0.9% of GDP), Ireland (1.0% of GDP), Luxembourg and Finland (both 1.1% of GDP).

As a ratio to GDP, Croatia and Hungary (both 1.4% of GDP) spent the highest amount on police services followed by Greece and Cyprus (both 1.3% of GDP), Bulgaria, Spain and Latvia (all 1.2% of GDP). This group comprises also expenditure on the operation of border and coast guards.

Expenditure on fire protection services amounted to 0.3% of GDP in Bulgaria, Czechia, Greece, France, Romania and Norway, thus ranking them highest among the reporting countries. In Denmark, Ireland, Malta, Portugal, Slovenia, as well as in Iceland and Switzerland it amounted to 0.1% of GDP in 2018.

Expenditure on ‘law courts’, which comprises expenditure on the operation of courts and the justice system in the EU ranged between 0.2% of GDP and 0.6% of GDP in 2018. Norway reported the lowest value (0.1% of GDP).

Expenditure on prisons ranged between 0.1% and 0.2% of GDP in all countries except the Netherlands (0.3% of GDP in 2018).
Expenditure on public order and safety by type of transaction

At the level of the EU-27, by far the largest part of expenditure on 'public order and safety' was on 'compensation of employees' (70 %), i.e. wages, salaries and employers' social contributions for staff working in this field, for example, police, judges, firemen and prison guards. 'Intermediate consumption' (including expenditure on outsourcing services) made up about 20 % and capital investments about 6 %.

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' twelve 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 (subject to derogations), whereas information on the COFOG II level (COFOG groups) is provided on a compulsory basis for the reference years 2001 onwards. The main reference years used in this publication are 2018 as the latest year available and 2001 as the first year for which complete data on expenditure by function are available at EU-27 level.

Data was extracted on 24 February 2020.

Provisional and estimated data

Data for Spain (2018 only), France (2017-2018), Croatia, Hungary (1995-2009) and Slovakia (COFOG level II only) are labelled provisional. Data for Portugal for 2015-2018 is labelled estimated.

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

- 'police services',
- 'fire protection services',
- 'law courts',
- 'prisons',
- 'R&D public order and safety',
- 'public order and safety n.e.c.'.

Further information is available in the Eurostat Manual on sources and methods for the compilation of COFOG Statistics.

**COFOG level II data**

The provision of COFOG level II data has become compulsory with the introduction of ESA 2010. The development of COFOG level II data is not completed in many Member States and data needs to be looked at with this in consideration.

**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.

Government total expenditure comprises the following categories:

- P.2, 'intermediate consumption': the purchase of goods and services by government;
- P.5, 'gross capital formation' consists of: (a) gross fixed capital formation (P.51g); (b) changes in inventories (P.52); (c) acquisitions less disposals of valuables (P.53); where
  - P.51g, 'gross fixed capital formation': consists of acquisitions, less disposals, of fixed assets during a given period plus certain additions to the value of non-produced assets realised by the productive activity of producer or institutional units. Fixed assets are tangible or intangible assets produced as outputs from processes of production that are themselves used repeatedly, or continuously, in processes of production for more than one year;
- D.1, 'compensation of employees': the wages of government employees plus non-wage costs such as social contributions;
- D.29, 'other taxes on production, payable',
- D.3, 'subsidies, payable',

Government expenditure on public order and safety
• D.4, 'property income, payable', consists of: (a) 'interest, payable' (D.41) and (b) 'other property income, payable' (D.42 + D.43 + D.44 + D.45), where
  
• D.41, 'interest': excludes settlements under swaps and forward rate arrangements, as these are treated as financial transactions in the ESA 95;
• D.5, 'current taxes on income, wealth, etc, payable';
• D.62, social payments: cover social benefits and pensions paid in cash;
• D.632, 'social transfers in kind - purchased market production';
• D.7, 'other current transfers, payable';
• D.8, 'adjustments for the change in pension entitlements'
• D.9, 'capital transfers payable'
• NP, 'acquisitions less disposals of non-financial non-produced assets': public investment spending. Non-financial non-produced assets consist of land and other tangible non-produced assets that may be used in the production of goods and services, and intangible non-produced assets.

- Capital investments includes P.5 and NP.
- Other current expenditure includes D.29, D.5 and D.8.

**Gross Domestic Product**

Throughout this publication, nominal GDP, i.e. GDP at current prices is used.

**Time of recording & symbol**

In the ESA 2010 system, recording is in principle 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.

**Other articles**

- [Government expenditure by function](#) - online publication
- [Government finance statistics](#)
- [Government finance statistics - quarterly data](#)
- [Structure of government debt](#)
- [Tax revenue statistics](#)
Main tables
- Government finance Statistics, see:
  Government statistics (t_gov)
    Annual government finance statistics (t_gov_10a)

Database
- Government finance 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)

Dedicated 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)

Legislation
- European system of accounts - ESA 2010