

# Introduction

In national accounts, general government expenditure is also classified by function according to the international Classification of the Functions of Government (COFOG), which was developed by the Organization for Economic Cooperation and Development (OECD) and published by the United Nations Statistical Division.

The COFOG classification describes government expenditure according to 10 major functions or purposes: 1) general public services, 2) defence, 3) public order and safety, 4) economic affairs, 5) environmental protection, 6) housing and community amenities, 7) health, 8) recreation, culture and religion, 9) education and 10) social protection. The present document shows detailed information on the functions of government expenditure for the individual Member States, the euro area and the European Union, as well as for Japan and the United States. The document starts with a number of summary tables that allow for easy comparisons between Member States of total expenditure on the main functions of government. The second part of the document provides more detailed information on the breakdown of government expenditure for each Member State, the euro area and the European Union, as well as for United Kingdom, the United States and Japan.

The data are transmitted to the ECB by Eurostat and are defined by reference to the European System of Accounts 2010 (ESA 2010) ([link](#)). The Manual on sources and methods for the compilation of COFOG Statistics ([link](#)) provides detailed information on the methodological background for the compilation of COFOG data. The document is consistent in terms of methodology with the SDW report "General Government Fiscal Position of the Euro Area, the European Union and European Union Countries - Annual" in which annual data on general government revenue, expenditure, deficit/surplus, debt and the deficit-debt adjustment are presented. However, differences between the two data sets may arise due to different data vintages.

Questions related to this document may be sent to [GFS-ECB@ecb.europa.eu](mailto:GFS-ECB@ecb.europa.eu).

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Conventions used in the table

“-” data do not exist/data are not applicable

“.” data are not yet available