

2019

# Key Data

on Local and Regional Governments  
in the European Union

# Socio-economic data

2018	Area (km <sup>2</sup> )*	Inhabitants (thousands)**	GDP (EUR billions)	GDP per capita (EUR)	GDP growth rate***
<b>Federations &amp; quasi-federations</b>					
Austria	83 878	8 822	386.1	43 764	2.7%
Belgium	30 666	11 399	450.5	39 523	1.4%
Germany	357 569	82 792	3 386.0	40 897	1.4%
Spain	505 983	46 658	1 208.2	25 896	2.6%
<b>Unitary countries</b>					
Bulgaria	110 996	7 050	55.2	7 827	3.1%
Croatia	56 594	4 105	51.5	12 536	2.6%
Cyprus	5 695	864	20.7	23 988	3.9%
Czech Republic	78 871	10 610	207.8	19 583	3.0%
Denmark	42 925	5 781	298.3	51 594	1.5%
Estonia	45 336	1 319	25.7	19 450	3.9%
Finland	338 411	5 513	232.1	42 099	1.7%
France <sup>1</sup>	638 475	66 926	2 353.1	35 159	1.7%
Greece	131 694	10 741	184.7	17 197	1.9%
Hungary	93 012	9 778	131.9	13 493	4.9%
Ireland	69 947	4 830	324.0	67 083	8.2%
Italy	302 073	60 484	1 757.0	29 049	0.9%
Latvia	64 586	1 934	29.5	15 263	4.8%
Lithuania	65 284	2 809	45.1	16 061	3.5%
Luxembourg	2 595	602	58.9	97 789	2.6%
Malta	316	476	12.3	25 915	6.7%
Netherlands	37 378	17 181	774.0	45 052	2.6%
Poland	311 928	37 977	496.5	13 073	5.1%
Portugal	92 227	10 291	201.6	19 591	2.1%
Romania	238 398	19 531	202.9	10 388	4.1%
Slovakia	49 035	5 443	90.2	16 572	4.1%
Slovenia	20 273	2 067	45.9	22 230	4.5%
Sweden	447 424	10 120	466.9	46 138	2.4%
United Kingdom	244 424	66 274	2 393.7	36 118	1.4%
<b>EU28</b>	<b>4 465 993</b>	<b>512 379</b>	<b>15 890.4</b>	<b>31 013</b>	<b>2.0%</b>

\* Source : Total Surface Area (TSA) i.e. including land area and inland waters (lakes, rivers etc.). Eurostat data as of 2016.

\*\* Source: OECD and UE national accounts database (main aggregates).

\*\*\* In real terms 2018/2017.

1. Total area and population include the five French outermost regions.

# Number of subnational governments\*

2018-2019	Municipal level	Intermediary level	Regional or state level	Total
<b>Federations &amp; quasi-federations</b>				
Austria	2 096		9	2 105
Belgium	581	10	6	597
Germany	11 014	401	16	11 431
Spain	8 131	50	17	8 198
<b>Unitary countries</b>				
Bulgaria	265			265
Croatia	556		21	577
Cyprus	380			380
Czech Republic	6 258		14	6 272
Denmark	98		5	103
Estonia	79			79
Finland	311		1	312
France	34 970	101	18	35 089
Greece	325		13	338
Hungary	3 178		19	3 197
Ireland	31			31
Italy	7 926		20	7 946
Latvia	119			119
Lithuania	60			60
Luxembourg	102			102
Malta	68			68
Netherlands	355		12	367
Poland	2 477	380	16	2 873
Portugal	308		2	310
Romania	3 181		42	3 223
Slovak Republic	2 929		8	2 937
Slovenia	212			212
Sweden	290		21	311
United Kingdom	382	35	3	420
<b>EU28</b>	<b>86 682</b>	<b>977</b>	<b>263</b>	<b>87 922</b>

\* Country notes: see following sheet.

# Number of subnational governments

## Country notes

### Federations & quasi-federations

1. **Austria:** the municipal level comprises statutory cities, towns, markets and villages. The nine Bundesländer include Vienna.
2. **Belgium:** the upper level consists of six federated entities (three language communities and three regions). In Flanders, 15 municipalities have merged since 1 January 2019, reducing the total number of municipalities from 589 to 581.
3. **Germany:** the intermediary level comprises 294 rural districts and 107 district-free cities.
4. **Spain:** the two "foral" autonomous communities (Basque Country and Navarra) retain more autonomy than the other regions. Local subdivisions vary according to the autonomous communities. The two autonomous cities of Ceuta and Melilla are included in the number of municipalities but not in the number of provinces.

### Unitary countries

5. **Bulgaria:** municipalities are sub-divided into smaller towns and villages, totalling 4 995 as of 31 December 2017.
6. **Croatia:** The number of regions includes the city of Zagreb which has the status of both a county and a city. The municipal level comprises 128 towns and 428 municipalities.
7. **Cyprus:** the municipal level includes municipalities and communities.
8. **Czech Republic:** the municipal level includes municipalities, towns and statutory cities. The number of regions includes Prague.
9. **Denmark:** the number of municipalities does not include Christiansø which has a special status.
10. **Estonia:** the number of municipalities decreased from 213 to 79 (14 of which are urban and 65 rural) following the administrative reform completed in October 2017.
11. **Finland:** there are 19 regional councils but only one has an autonomous administration (the island region of Åland); the other 18 regional entities are statutory joint municipal boards.
12. **France:** the total number of subnational governments in each level includes those of Corsica and outermost regions. Following the 2015 regional reform, there are 13 regions instead of 22 in mainland France and 5 outermost regions (Martinique, Guadeloupe, Guyane, La Réunion and Mayotte). Municipalities are undergoing continuous consolidation since the creation of the status of the "new municipality" (commune nouvelle) in 2010. Between 2010 et 2019, 2 508 municipalities have joined together to create 774 "new municipalities". Since 2010, the number of municipalities has decreased by 5%.
13. **Greece:** since the 2010-2011 Kallikratis reform, municipalities are divided into sub-municipal localities (local and municipal communities). The reform also created 13 self-governing regions from the previous 54 prefectures.
14. **Hungary:** "settlements" include the capital city of Budapest and its 23 districts, towns of county rank, towns and villages. The number of counties excludes Budapest.
15. **Ireland:** the new municipal level established with the 2014 Local Government Act includes 31 county and city councils. The 2014 reform also created a nationally representative system of sub-county governance, the Municipal Districts.

## Country notes

### Unitary countries (continued)

16. **Italy:** since the introduction of Law n° 56/2014, effective in January 2015, the intermediate level is no longer composed of directly elected governments, but rather of 14 Metropolitan cities and 84 Provinces, to which are added the Free Municipal Consortia of Agrigento, Caltanissetta, Enna, Ragusa, Syracuse and Trapani. Their representatives are now elected by mayors and municipal councillors. Among the 20 regions, 15 have an ordinary status and 5 have a special status (i.e. Sardinia, Sicily, Trentino-Alto Adige/Südtirol, Aosta Valley and Friuli-Venezia Giulia).

17. **Latvia:** since the 2011 municipal amalgamation reform, Latvia has 119 local governments, including 110 municipalities (*novads*) and 9 "republican cities". Municipalities are divided into sub-municipal divisions, including 76 towns and 497 civil parishes. In 2019, the government has initiated a new territorial reform aiming at reducing the number of local governments from 119 to 35.

19. **Luxembourg:** since 1 January 2018, the date of entry into force of the last three amalgamation laws, the number of municipalities decreased from 105 to 102.

20. **Malta:** the municipal level is composed of Local Councils.

21. **Netherlands:** the gradual decrease in the number of municipalities has continued, from 389 in January 2018 to 355 in January 2019 (there were 443 municipalities in 2007). District Water Boards, which are considered as decentralised local governments in the national legislation, are excluded from the count reported in the table.

22. **Poland:** the total number of counties (*powiats*) includes 314 counties and 66 cities with county status.

23. **Portugal:** municipalities are subdivided into 3 091 sub-municipal localities (*freguesias*). The regional level comprises the two autonomous regions of the Azores and Madeira.

24. **Romania:** the number of regions includes the municipality of Bucharest which also has the county status. The municipal level comprises 320 towns and municipalities and 2 861 communes. Romania also has a sub-municipal level composed of 12 957 villages.

25. **Slovak Republic:** the municipal level includes cities, rural municipalities, city districts in Bratislava (17) and Košice (22), as well as three military districts.

26. **Slovenia:** among the municipalities, there are 11 urban municipalities with a special status. There is also a structured sub-municipal level (6 035 settlements).

27. **Sweden:** as of January 2019, all counties have been formally transformed into regions, including the municipality of the island of Gotland. Until that date, Sweden's regional governance structure had been asymmetric.

28. **United Kingdom:** the three devolved administrations at the regional level are Northern Ireland, Scotland and Wales. England has 35 local governments at the intermediary level (upper tier), comprising 26 county councils, the Greater London Authority (GLA) and 8 combined authorities. The municipal level consists of 317 local authorities in England, 22 in Wales, 32 in Scotland and, since 1 April 2015, 11 local councils in Northern Ireland (formerly 26). In addition, there is a structured sub-municipal level of approximately 9 500 parish councils in England, 735 community councils in Wales, and 1 200 in Scotland.

# Municipality size

2018-2019

	Average municipal size (number of inhabitants)	Average number of municipalities per 100 000 inhabitants	Median municipal size (number of inhabitants)	Average municipal area* (km <sup>2</sup> )
<b>Federations &amp; quasi-federations</b>				
Austria	4 209	23.8	1 820	40
Belgium	19 619	5.1	12 204	53
Germany	7 517	13.3	1 712	32
Spain	5 738	17.4	525	62
<b>Unitary countries</b>				
Bulgaria	26 604	3.8	10 095	419
Croatia	7 384	13.5	2 984	102
Cyprus	2 274	44.0	264	15
Czech Republic	1 695	59.0	434	13
Denmark	58 992	1.7	43 160	438
Estonia	16 698	6.0	7 535	574
Finland	17 727	5.6	6 081	1 088
France <sup>1</sup>	1 915	52.4	455	16
Greece	33 050	3.0	19 623	405
Hungary	3 077	32.5	791	29
Ireland	155 819	0.6	123 851	2 256
Italy	7 631	13.1	2 481	38
Latvia	16 255	6.2	6 532	543
Lithuania	46 815	2.1	26 747	1 088
Luxembourg	5 902	16.9	3 015	25
Malta	6 996	14.3	4 497	5
Netherlands	48 397	2.1	30 194	105
Poland	15 332	6.5	7 519	126
Portugal	33 412	3.0	13 870	299
Romania	6 140	16.3	3 102	75
Slovak Republic	1 858	53.8	668	17
Slovenia	9 749	10.3	4 667	96
Sweden	34 897	2.9	15 971	1 543
United Kingdom	173 491	0.6	130 633	640
<b>EU28</b>	<b>5 913</b>	<b>16.9</b>	<b>5 374</b>	<b>51</b>

\* Calculations based on Total Surface Area (i.e. including land area and inland waters and 2018 population data).

1. Calculations do not comprise French Guyana for France.

# Municipalities by population size class

## % of municipalities

2018-2019\*

	Less than 2 000 inhabitants	2 000 to 4 999 inhabitants	5 000 to 19 999 inhabitants	20 000 or more inhabitants
<b>Federations &amp; quasi-federations</b>				
Austria	55%	33%	11%	1%
Belgium	1%	11%	62%	26%
Germany	54%	20%	20%	6%
Spain	72%	12%	11%	5%
<b>Unitary countries</b>				
Bulgaria	3%	17%	54%	26%
Croatia	29%	42%	24%	5%
Cyprus	83%	9%	6%	2%
Czech Republic	89%	7%	3%	1%
Denmark	1%	2%	5%	92%
Estonia	5%	16%	70%	9%
Finland	15%	30%	38%	18%
France	85%	9%	5%	1%
Greece	8%	7%	35%	50%
Hungary	77%	15%	7%	2%
Ireland	0%	0%	0%	100%
Italy	44%	26%	24%	7%
Latvia	5%	35%	40%	19%
Lithuania	0%	3%	27%	70%
Luxembourg	26%	44%	25%	4%
Malta	15%	40%	40%	6%
Netherlands	1%	1%	21%	77%
Poland	1%	25%	60%	14%
Portugal	1%	14%	46%	40%
Romania	23%	53%	21%	3%
Slovak Republic	84%	11%	4%	2%
Slovenia	13%	39%	40%	8%
Sweden	0%	5%	52%	42%
United Kingdom	0%	0%	2%	98%
<b>EU28 (UWA)</b>	<b>28%</b>	<b>19%</b>	<b>27%</b>	<b>26%</b>

\* Previous years may have been used for some countries (based on last available census).

# General government expenditure

2018	EUR billions	EUR per capita	% GDP
<b>Federations &amp; quasi-federations</b>			
Austria	187.2	21 221	48.5%
Belgium	236.0	20 702	52.4%
Germany	1 485.5	17 943	43.9%
Spain	499.5	10 706	41.3%
<b>Unitary countries</b>			
Bulgaria	19.2	2 722	34.8%
Croatia	23.9	5 822	46.4%
Cyprus	9.3	10 723	44.7%
Czech Republic	84.4	7 950	40.6%
Denmark	153.5	26 552	51.5%
Estonia	10.1	7 692	39.5%
Finland	124.4	22 567	53.6%
France	1 318.5	19 701	56.0%
Greece	86.3	8 039	46.7%
Hungary	61.3	6 270	46.5%
Ireland	82.0	16 972	25.3%
Italy	853.6	14 113	48.6%
Latvia	11.4	5 874	38.5%
Lithuania	15.3	5 462	34.0%
Luxembourg	25.4	42 156	43.1%
Malta	4.5	9 528	36.8%
Netherlands	326.0	18 977	42.1%
Poland	206.3	5 432	41.5%
Portugal	88.6	8 612	44.0%
Romania	71.1	3 639	35.0%
Slovakia	36.6	6 733	40.6%
Slovenia	19.5	9 417	42.4%
Sweden	232.8	23 003	49.9%
United Kingdom	977.6	14 750	40.8%
<b>EU28</b>	<b>7 249.9</b>	<b>14 149</b>	<b>45.6%</b>



# Subnational government (SNG) expenditure

2018	EUR billions	EUR per capita	% GDP	% public expenditure
<b>Federations &amp; quasi-federations</b>				
Austria	66.5	7 539	17.2%	35.5%
<i>Local government alone</i>	<i>32.0</i>	<i>3 633</i>	<i>8.3%</i>	<i>17.1%</i>
Belgium	122.2	10 723	27.1%	51.8%
<i>Local government alone</i>	<i>32.6</i>	<i>2 856</i>	<i>7.2%</i>	<i>13.8%</i>
Germany	718.9	8 683	21.2%	48.4%
<i>Local government alone</i>	<i>270.5</i>	<i>3 268</i>	<i>8.0%</i>	<i>18.2%</i>
Spain	250.2	5 362	20.7%	50.1%
<i>Local government alone</i>	<i>69.4</i>	<i>1 488</i>	<i>5.7%</i>	<i>13.9%</i>
<b>Unitary countries</b>				
Bulgaria	4.1	580	7.4%	21.3%
Croatia	6.2	1 519	12.1%	26.1%
Cyprus	0.3	328	1.4%	3.1%
Czech Republic	24.2	2 283	11.7%	28.7%
Denmark	100.0	17 302	33.5%	65.2%
Estonia	2.4	1 857	9.5%	24.1%
Finland	50.8	9 217	21.9%	40.8%
France	260.3	3 890	11.1%	19.7%
Greece	6.5	608	3.5%	7.6%
Hungary	8.0	823	6.1%	13.1%
Ireland	7.1	1 478	2.2%	8.7%
Italy	243.8	4 031	13.9%	28.6%
Latvia	3.1	1 608	10.5%	27.4%
Lithuania	3.6	1 295	8.1%	23.7%
Luxembourg	2.8	4 708	4.8%	11.2%
Malta	0.0	86	0.3%	0.9%
Netherlands	100.4	5 842	13.0%	30.8%
Poland	70.3	1 851	14.2%	34.1%
Portugal	11.8	1 146	5.9%	13.3%
Romania	16.6	850	8.2%	23.4%
Slovakia	6.4	1 170	7.1%	17.4%
Slovenia	3.8	1 836	8.3%	19.5%
Sweden	118.8	11 736	25.4%	51.0%
United Kingdom	229.2	3 459	9.6%	23.4%
<b>EU28</b>	<b>2 438.6</b>	<b>4 759</b>	<b>15.3%</b>	<b>33.6%</b>
<i>Local government alone</i>	<i>1 685.4</i>	<i>3 289</i>	<i>10.6%</i>	<i>23.2%</i>

# SNG expenditure as a share of general government expenditure by category

2018 (% of public expenditure of the same category)	Compensation of employees	Public procurement*	Current social expenditure
<b>Federations &amp; quasi-federations</b>			
Austria	54.6%	43.3%	12.3%
<i>Local government alone</i>	<i>24.2%</i>	<i>24.9%</i>	<i>5.5%</i>
Belgium	79.8%	50.0%	23.5%
<i>Local government alone</i>	<i>32.5%</i>	<i>13.9%</i>	<i>3.0%</i>
Germany	77.9%	38.7%	16.8%
<i>Local government alone</i>	<i>25.9%</i>	<i>23.4%</i>	<i>8.8%</i>
Spain	79.2%	83.0%	15.5%
<i>Local government alone</i>	<i>18.2%</i>	<i>24.7%</i>	<i>0.6%</i>
<b>Unitary countries</b>			
Bulgaria	35.5%	34.2%	0.8%
Croatia	46.5%	39.1%	3.0%
Cyprus	5.1%	7.5%	0.0%
Czech Republic	49.5%	39.3%	0.4%
Denmark	72.6%	63.7%	75.5%
Estonia	40.4%	30.1%	2.5%
Finland	74.3%	64.7%	9.6%
France	27.9%	32.2%	4.4%
Greece	11.1%	17.9%	2.5%
Hungary	21.3%	20.1%	0.7%
Ireland	8.3%	19.7%	5.3%
Italy	38.5%	73.1%	11.8%
Latvia	45.0%	39.7%	5.8%
Lithuania	44.3%	32.9%	3.4%
Luxembourg	18.7%	22.0%	0.3%
Malta	0.6%	2.5%	0.0%
Netherlands	60.4%	33.6%	11.1%
Poland	53.6%	48.9%	13.2%
Portugal	17.9%	28.8%	2.6%
Romania	29.4%	42.8%	5.9%
Slovakia	37.7%	21.4%	0.4%
Slovenia	34.5%	29.2%	2.8%
Sweden	77.1%	70.8%	24.3%
United Kingdom	33.1%	35.8%	15.3%
<b>EU28</b>	<b>50.5%</b>	<b>44.2%</b>	<b>13.3%</b>
<i>Local government alone</i>	<i>34.6%</i>	<i>35.7%</i>	<i>9.4%</i>

\* Public procurement is defined here as the sum of intermediate consumption, gross fixed capital formation and social transfers in kind via market producers.

# SNG expenditure by category (economic classification)

2018 (% of SNG expenditure)	Compensation of employees	Intermediate consumption	Current social expenditure	Subsidies & current transfers	Capital expenditure	Other*
<b>Federations &amp; quasi-federations</b>						
Austria	33.0%	19.1%	15.6%	19.9%	10.2%	2.2%
<i>Local government alone</i>	<i>30.3%</i>	<i>22.5%</i>	<i>14.3%</i>	<i>17.7%</i>	<i>13.3%</i>	<i>1.8%</i>
Belgium	36.1%	11.6%	21.8%	17.4%	11.8%	1.3%
<i>Local government alone</i>	<i>55.0%</i>	<i>15.8%</i>	<i>10.6%</i>	<i>5.3%</i>	<i>12.2%</i>	<i>1.0%</i>
Germany	27.8%	15.4%	18.8%	23.4%	12.7%	2.0%
<i>Local government alone</i>	<i>24.5%</i>	<i>22.2%</i>	<i>26.2%</i>	<i>14.0%</i>	<i>12.1%</i>	<i>1.0%</i>
Spain	40.2%	20.3%	13.4%	15.0%	9.1%	2.1%
<i>Local government alone</i>	<i>33.3%</i>	<i>30.8%</i>	<i>2.0%</i>	<i>21.7%</i>	<i>11.2%</i>	<i>0.9%</i>
<b>Unitary countries</b>						
Bulgaria	45.6%	27.0%	1.4%	7.4%	18.2%	0.4%
Croatia	44.8%	29.1%	3.9%	6.3%	15.8%	0.1%
Cyprus	44.3%	29.6%	0.0%	2.0%	22.6%	1.5%
Czech Republic	41.5%	26.4%	0.5%	11.3%	19.7%	0.6%
Denmark	33.1%	17.1%	39.2%	5.6%	4.5%	0.4%
Estonia	48.0%	27.1%	3.6%	4.5%	16.6%	0.2%
Finland	42.1%	33.9%	9.4%	3.5%	10.8%	0.2%
France	31.5%	20.3%	10.2%	14.5%	21.9%	1.6%
Greece	36.8%	27.8%	14.6%	0.7%	18.9%	1.3%
Hungary	36.8%	26.8%	1.4%	10.0%	24.7%	0.2%
Ireland	25.9%	28.4%	22.2%	0.7%	21.6%	1.1%
Italy	27.1%	29.4%	19.1%	10.4%	10.7%	3.2%
Latvia	43.4%	21.5%	6.3%	7.3%	20.8%	0.7%
Lithuania	53.7%	20.7%	5.7%	5.0%	14.8%	0.1%
Luxembourg	35.6%	22.8%	1.4%	5.3%	34.9%	0.0%
Malta	20.7%	64.0%	0.0%	0.0%	15.1%	0.2%
Netherlands	38.3%	26.5%	17.6%	3.8%	12.8%	1.0%
Poland	38.3%	22.9%	15.8%	4.4%	17.7%	1.0%
Portugal	33.0%	26.7%	8.2%	10.2%	20.1%	1.9%
Romania	39.6%	25.3%	8.4%	4.5%	21.5%	0.7%
Slovakia	49.6%	25.3%	1.1%	6.5%	16.8%	0.6%
Slovenia	45.7%	22.3%	5.6%	6.3%	19.8%	0.4%
Sweden	38.4%	22.0%	15.6%	4.1%	10.7%	9.2%
United Kingdom	31.0%	28.9%	24.3%	1.4%	11.8%	2.6%
<b>EU28</b>	<b>32.6%</b>	<b>20.9%</b>	<b>17.7%</b>	<b>13.6%</b>	<b>12.9%</b>	<b>2.2%</b>
<i>Local government alone</i>	<i>32.3%</i>	<i>24.7%</i>	<i>18.2%</i>	<i>9.1%</i>	<i>13.6%</i>	<i>2.1%</i>

\* Other: paid taxes, financial charges (including interest), adjustment for the change in net equity of households in pension funds.

# SNG expenditure by COFOG\*

2017 (% of SNG expenditure)	Education	Social protection**	General services	Health	Economic affairs	Other***
<b>Federations &amp; quasi-federations</b>						
Austria	16.9%	22.2%	14.1%	26.4%	12.6%	7.7%
<i>Local government alone</i>	<i>17.4%</i>	<i>22.3%</i>	<i>15.6%</i>	<i>22.2%</i>	<i>11.3%</i>	<i>11.2%</i>
Belgium	27.0%	23.0%	17.1%	4.2%	16.1%	12.6%
<i>Local government alone</i>	<i>19.8%</i>	<i>20.0%</i>	<i>18.4%</i>	<i>0.5%</i>	<i>9.0%</i>	<i>32.3%</i>
Germany	20.8%	27.6%	22.8%	2.2%	11.5%	15.2%
<i>Local government alone</i>	<i>15.6%</i>	<i>35.6%</i>	<i>17.2%</i>	<i>1.9%</i>	<i>13.5%</i>	<i>16.2%</i>
Spain	18.6%	7.4%	22.1%	27.0%	10.5%	14.4%
<i>Local government alone</i>	<i>3.5%</i>	<i>9.7%</i>	<i>36.3%</i>	<i>1.2%</i>	<i>15.3%</i>	<i>34.0%</i>
<b>Unitary countries</b>						
Bulgaria	33.6%	10.1%	9.7%	8.8%	9.3%	28.6%
Croatia	31.1%	4.1%	29.8%	22.0%	5.7%	7.3%
Cyprus	0.0%	0.0%	41.4%	0.0%	0.0%	58.6%
Czech Republic	28.4%	7.7%	11.9%	13.9%	18.4%	19.7%
Denmark	8.8%	55.9%	3.7%	24.4%	3.7%	3.5%
Estonia	38.6%	7.7%	6.9%	14.7%	15.8%	16.3%
Finland	17.1%	25.2%	17.9%	26.9%	6.7%	6.2%
France	14.7%	19.5%	18.7%	0.7%	19.2%	27.3%
Greece	6.6%	14.5%	26.7%	0.0%	19.2%	33.0%
Hungary	16.2%	11.5%	25.8%	4.1%	18.8%	23.5%
Ireland	9.9%	33.7%	5.2%	0.0%	18.5%	32.6%
Italy	6.0%	5.0%	15.8%	48.2%	11.4%	13.5%
Latvia	40.6%	11.2%	6.7%	8.4%	9.8%	23.3%
Lithuania	38.5%	10.2%	7.4%	19.1%	9.1%	15.8%
Luxembourg	11.3%	13.2%	19.3%	0.8%	16.2%	39.2%
Malta	0.0%	0.0%	54.1%	0.0%	8.5%	37.4%
Netherlands	30.9%	23.8%	7.3%	3.7%	13.2%	21.0%
Poland	26.3%	21.4%	9.8%	15.1%	13.1%	14.2%
Portugal	12.9%	7.4%	30.2%	6.1%	16.9%	26.7%
Romania	21.5%	14.4%	10.9%	17.0%	15.9%	20.4%
Slovakia	39.2%	7.4%	15.3%	3.3%	16.2%	18.6%
Slovenia	37.7%	11.6%	9.5%	12.3%	11.6%	17.4%
Sweden	21.5%	27.0%	10.9%	26.6%	6.4%	7.6%
United Kingdom	25.0%	35.4%	7.5%	2.0%	9.0%	21.1%
<b>EU28</b>	<b>19.1%</b>	<b>22.8%</b>	<b>16.8%</b>	<b>13.4%</b>	<b>11.9%</b>	<b>16.0%</b>
<i>Local government alone</i>	<i>16.8%</i>	<i>24.5%</i>	<i>14.5%</i>	<i>13.9%</i>	<i>12.2%</i>	<i>18.1%</i>

\* COFOG: Classification of the Functions of Government.

\*\* Social protection expenditure includes both capital and current expenditure.

\*\*\* Other: defence; public order and safety; housing and community amenities; recreation, culture and religion; environmental protection.

# SNG expenditure by COFOG\* as a share of GDP

2017 (% GDP)	Education	Social protection**	General services	Health	Economic affairs	Other***
<b>Federations &amp; quasi-federations</b>						
Austria	3.0%	3.9%	2.5%	4.6%	2.2%	1.4%
<i>Local government alone</i>	1.4%	1.9%	1.3%	1.9%	0.9%	0.9%
Belgium	7.2%	6.1%	4.5%	1.1%	4.3%	3.3%
<i>Local government alone</i>	1.4%	1.4%	1.3%	0.0%	0.6%	2.3%
Germany	4.4%	5.8%	4.8%	0.5%	2.4%	3.2%
<i>Local government alone</i>	1.2%	2.8%	1.4%	0.1%	1.1%	1.3%
Spain	3.8%	1.5%	4.6%	5.6%	2.2%	3.0%
<i>Local government alone</i>	0.2%	0.6%	2.1%	0.1%	0.9%	2.0%
<b>Unitary countries</b>						
Bulgaria	2.4%	0.7%	0.7%	0.6%	0.7%	2.0%
Croatia	3.6%	0.5%	3.4%	2.5%	0.7%	0.8%
Cyprus	0.0%	0.0%	0.6%	0.0%	0.0%	0.8%
Czech Republic	3.0%	0.8%	1.3%	1.5%	2.0%	2.1%
Denmark	3.0%	18.9%	1.2%	8.2%	1.3%	1.2%
Estonia	3.7%	0.7%	0.7%	1.4%	1.5%	1.6%
Finland	3.7%	5.5%	3.9%	5.9%	1.5%	1.4%
France	1.6%	2.2%	2.1%	0.1%	2.1%	3.0%
Greece	0.2%	0.5%	0.9%	0.0%	0.7%	1.1%
Hungary	1.0%	0.7%	1.6%	0.3%	1.2%	1.5%
Ireland	0.2%	0.7%	0.1%	0.0%	0.4%	0.7%
Italy	0.8%	0.7%	2.2%	6.7%	1.6%	1.9%
Latvia	4.1%	1.1%	0.7%	0.8%	1.0%	2.4%
Lithuania	3.0%	0.8%	0.6%	1.5%	0.7%	1.2%
Luxembourg	0.6%	0.7%	1.0%	0.0%	0.8%	1.9%
Malta	0.0%	0.0%	0.2%	0.0%	0.0%	0.1%
Netherlands	4.1%	3.1%	1.0%	0.5%	1.7%	2.8%
Poland	3.5%	2.9%	1.3%	2.0%	1.7%	1.9%
Portugal	0.8%	0.4%	1.8%	0.4%	1.0%	1.6%
Romania	1.9%	1.3%	1.0%	1.5%	1.4%	1.8%
Slovakia	2.7%	0.5%	1.1%	0.2%	1.1%	1.3%
Slovenia	3.1%	0.9%	0.8%	1.0%	0.9%	1.4%
Sweden	5.4%	6.8%	2.7%	6.7%	1.6%	1.9%
United Kingdom	2.4%	3.4%	0.7%	0.2%	0.9%	2.0%
<b>EU28</b>	<b>2.9%</b>	<b>3.5%</b>	<b>2.6%</b>	<b>2.1%</b>	<b>1.8%</b>	<b>2.4%</b>
<i>Local government alone</i>	1.8%	2.6%	1.5%	1.5%	1.3%	1.9%

\* COFOG: Classification of the Functions of Government.

\*\* Social protection expenditure includes both capital and current expenditure.

\*\*\* Other: defence; public order and safety; housing and community amenities; recreation, culture and religion; environmental protection.

# General government investment

2018	EUR billions	EUR per capita	% GDP	% total expenditure
<b>Federations &amp; quasi-federations</b>				
Austria	11.5	1 302	3.0%	6.1%
Belgium	11.0	967	2.4%	4.7%
Germany	76.7	926	2.3%	5.2%
Spain	25.8	553	2.1%	5.2%
<b>Unitary countries</b>				
Bulgaria	1.2	173	2.2%	6.4%
Croatia	1.8	436	3.5%	7.5%
Cyprus	1.1	1 325	5.5%	12.4%
Czech Republic	8.7	818	4.2%	10.3%
Denmark	10.0	1 727	3.3%	6.5%
Estonia	1.4	1 060	5.4%	13.8%
Finland	9.6	1 747	4.1%	7.7%
France	81.9	1 223	3.5%	6.2%
Greece	4.3	402	2.3%	5.0%
Hungary	7.7	790	5.9%	12.6%
Ireland	6.6	1 363	2.0%	8.0%
Italy	37.5	620	2.1%	4.4%
Latvia	1.6	820	5.4%	14.0%
Lithuania	1.4	489	3.0%	8.9%
Luxembourg	2.5	4 159	4.3%	9.9%
Malta	0.4	751	2.9%	7.9%
Netherlands	24.3	1 416	3.1%	7.5%
Poland	23.2	610	4.7%	11.2%
Portugal	4.1	395	2.0%	4.6%
Romania	5.4	276	2.7%	7.6%
Slovakia	3.3	599	3.6%	8.9%
Slovenia	1.7	841	3.8%	8.9%
Sweden	22.2	2 198	4.8%	9.6%
United Kingdom	62.2	939	2.6%	6.4%
<b>EU28</b>	<b>449.1</b>	<b>877</b>	<b>2.8%</b>	<b>6.2%</b>

# Subnational government (SNG) investment

2018	EUR billions	EUR per capita	% GDP	% subnational expenditure	% public investment
<b>Federations &amp; quasi-federations</b>					
Austria	5.0	569	1.3%	7.6%	43.7%
<i>Local government alone</i>	3.4	381	0.9%	10.5%	29.3%
Belgium	9.9	869	2.2%	8.1%	89.8%
<i>Local government alone</i>	3.7	327	0.8%	11.5%	33.8%
Germany	50.9	615	1.5%	7.1%	66.4%
<i>Local government alone</i>	26.1	316	0.8%	9.7%	34.1%
Spain	17.6	378	1.5%	7.0%	68.3%
<i>Local government alone</i>	6.9	148	0.6%	9.9%	26.8%
<b>Unitary countries</b>					
Bulgaria	0.7	102	1.3%	17.5%	58.7%
Croatia	0.9	214	1.7%	14.1%	49.0%
Cyprus	0.1	73	0.3%	22.1%	5.5%
Czech Republic	4.4	412	2.1%	18.1%	50.4%
Denmark	4.4	759	1.5%	4.4%	44.0%
Estonia	0.4	286	1.5%	15.4%	26.9%
Finland	5.5	997	2.4%	10.8%	57.1%
France	48.4	723	2.1%	18.6%	59.1%
Greece	1.2	110	0.6%	18.1%	27.4%
Hungary	1.8	180	1.3%	21.9%	22.8%
Ireland	1.4	291	0.4%	19.7%	21.3%
Italy	18.4	304	1.0%	7.5%	49.0%
Latvia	0.6	333	2.2%	20.7%	40.6%
Lithuania	0.5	185	1.2%	14.3%	37.9%
Luxembourg	1.0	1 593	1.6%	33.8%	38.3%
Malta	0.0	13	0.0%	14.8%	1.7%
Netherlands	11.9	694	1.5%	11.9%	49.0%
Poland	11.7	307	2.3%	16.6%	50.3%
Portugal	1.9	187	1.0%	16.3%	47.4%
Romania	3.2	162	1.6%	19.1%	58.8%
Slovakia	1.1	196	1.2%	16.8%	32.7%
Slovenia	0.7	355	1.6%	19.3%	42.2%
Sweden	12.3	1 216	2.6%	10.4%	55.3%
United Kingdom	22.2	336	0.9%	9.7%	35.7%
<b>EU28</b>	<b>238.1</b>	<b>465</b>	<b>1.5%</b>	<b>9.8%</b>	<b>53.0%</b>
<i>Local government alone</i>	194.8	380	1.2%	11.6%	43.4%

# SNG investment by COFOG\*

2017 (% of SNG expenditure)	Economic affairs	Education	General public services	Housing and community amenities	Environmental protection	Other**
<b>Federations &amp; quasi-federations</b>						
Austria	32.7%	14.6%	12.2%	1.4%	0.9%	38.3%
<i>Local government alone</i>	<i>30.8%</i>	<i>20.9%</i>	<i>12.4%</i>	<i>2.1%</i>	<i>1.0%</i>	<i>32.7%</i>
Belgium	31.4%	17.4%	28.1%	3.7%	5.4%	14.0%
<i>Local government alone</i>	<i>28.6%</i>	<i>11.7%</i>	<i>9.9%</i>	<i>7.6%</i>	<i>9.5%</i>	<i>32.6%</i>
Germany	29.9%	18.6%	26.0%	3.9%	4.7%	16.9%
<i>Local government alone</i>	<i>35.8%</i>	<i>23.6%</i>	<i>2.6%</i>	<i>7.7%</i>	<i>8.1%</i>	<i>22.2%</i>
Spain	39.1%	9.6%	18.4%	5.9%	5.3%	21.7%
<i>Local government alone</i>	<i>50.2%</i>	<i>2.4%</i>	<i>13.5%</i>	<i>10.9%</i>	<i>5.7%</i>	<i>17.3%</i>
<b>Unitary countries</b>						
Bulgaria	10.0%	15.3%	3.7%	54.8%	2.4%	13.8%
Croatia	2.3%	6.4%	75.7%	0.1%	0.1%	15.3%
Cyprus	0.0%	0.0%	39.9%	27.9%	15.2%	17.0%
Czech Republic <sup>1</sup>	35.5%	19.5%	n.a	0.7%	16.3%	28.0%
Denmark <sup>2</sup>	25.3%	18.0%	3.8%	n.a	0.9%	52.0%
Estonia <sup>1</sup>	45.1%	26.9%	n.a	4.9%	1.4%	21.8%
Finland <sup>2</sup>	25.3%	22.7%	12.1%	n.a	0.1%	39.7%
France	31.4%	13.9%	14.7%	12.6%	10.3%	17.0%
Greece	73.2%	0.5%	3.5%	7.2%	9.0%	6.7%
Hungary	24.7%	10.2%	31.7%	2.5%	10.7%	20.2%
Ireland	27.3%	0.0%	5.0%	12.6%	6.3%	48.7%
Italy	27.6%	9.2%	15.9%	13.7%	5.9%	27.7%
Latvia <sup>1</sup>	22.8%	27.3%	n.a	22.3%	1.9%	25.6%
Lithuania	37.9%	19.9%	2.1%	10.0%	2.2%	27.9%
Luxembourg	19.0%	12.0%	6.9%	8.2%	19.6%	34.2%
Malta	20.0%	0.0%	80.0%	0.0%	0.0%	0.0%
Netherlands <sup>2</sup>	31.5%	24.2%	8.6%	n.a	24.2%	11.5%
Poland <sup>2</sup>	46.7%	11.7%	10.3%	n.a	4.4%	27.0%
Portugal	41.9%	5.4%	12.8%	9.0%	13.5%	17.4%
Romania	46.7%	6.3%	5.2%	18.5%	9.4%	13.9%
Slovakia	37.4%	14.0%	6.6%	18.6%	7.1%	16.2%
Slovenia	29.4%	12.9%	8.6%	19.7%	10.2%	19.3%
Sweden	17.3%	17.4%	20.3%	11.6%	0.9%	32.5%
United Kingdom	36.8%	12.7%	11.1%	31.3%	2.9%	5.1%
<b>EU28</b>	<b>32.1%</b>	<b>15.1%</b>	<b>17.0%</b>	<b>9.2%</b>	<b>6.9%</b>	<b>19.7%</b>
<i>Local government alone</i>	<i>33.1%</i>	<i>15.2%</i>	<i>11.7%</i>	<i>11.2%</i>	<i>8.0%</i>	<i>20.8%</i>

\* COFOG: Classification of the Functions of Government.

\*\* Other: defence; public order and safety; health; recreation, culture and religion; social protection.

1. Due to negative values (disinvestment), "general public services" are not taken into account for the breakdown of investment by function.

2. Due to negative values (disinvestment), "housing and community amenities" are not taken into account for the breakdown of investment by function.



# General government revenue

2018	EUR billions	EUR per capita	% GDP
<b>Federations &amp; quasi-federations</b>			
Austria	187.6	21 269	48.6%
Belgium	232.9	20 431	51.7%
Germany	1 543.6	18 644	45.6%
Spain	469.5	10 063	38.9%
<b>Unitary countries</b>			
Bulgaria	20.3	2 878	36.8%
Croatia	24.0	5 847	46.6%
Cyprus	8.3	9 578	39.9%
Czech Republic	86.2	8 125	41.5%
Denmark	155.2	26 841	52.0%
Estonia	10.0	7 584	39.0%
Finland	122.6	22 232	52.8%
France	1 258.9	18 811	53.5%
Greece	88.3	8 224	47.8%
Hungary	58.4	5 970	44.2%
Ireland	82.0	16 982	25.3%
Italy	816.1	13 493	46.4%
Latvia	11.1	5 721	37.5%
Lithuania	15.6	5 568	34.7%
Luxembourg	26.8	44 511	45.5%
Malta	4.8	10 055	38.8%
Netherlands	337.4	19 637	43.6%
Poland	204.4	5 382	41.2%
Portugal	87.7	8 523	43.5%
Romania	64.9	3 325	32.0%
Slovakia	36.0	6 617	39.9%
Slovenia	19.8	9 580	43.1%
Sweden	237.0	23 416	50.8%
United Kingdom	941.0	14 199	39.3%
<b>EU28</b>	<b>7 150.5</b>	<b>13 955</b>	<b>45.0%</b>

# General government tax revenue

2018	EUR billions	EUR per capita	% GDP	% general government revenue
<b>Federations &amp; quasi-federations</b>				
Austria	105.7	11 982	27.4%	56.3%
Belgium	140.1	12 295	31.1%	60.2%
Germany	807.8	9 757	23.9%	52.3%
Spain	276.4	5 924	22.9%	58.9%
<b>Unitary countries</b>				
Bulgaria	11.6	1 638	20.9%	56.9%
Croatia	13.7	3 327	26.5%	56.9%
Cyprus	5.2	6 042	25.2%	63.1%
Czech Republic	41.9	3 953	20.2%	48.7%
Denmark	135.1	23 374	45.3%	87.1%
Estonia	5.5	4 171	21.4%	55.0%
Finland	71.1	12 905	30.7%	58.0%
France	715.6	10 692	30.4%	56.8%
Greece	50.1	4 660	27.1%	56.7%
Hungary	33.3	3 410	25.3%	57.1%
Ireland	60.6	12 545	18.7%	73.9%
Italy	504.0	8 332	28.7%	61.8%
Latvia	6.3	3 267	21.4%	57.1%
Lithuania	7.8	2 773	17.3%	49.8%
Luxembourg	17.0	28 290	28.9%	63.6%
Malta	3.3	6 857	26.5%	68.2%
Netherlands	188.7	10 982	24.4%	55.9%
Poland	108.8	2 864	21.9%	53.2%
Portugal	51.9	5 040	25.7%	59.1%
Romania	31.1	1 592	15.3%	47.9%
Slovakia	16.4	3 010	18.2%	45.5%
Slovenia	10.1	4 869	21.9%	50.8%
Sweden	192.3	19 006	41.2%	81.2%
United Kingdom	660.1	9 961	27.6%	70.2%
<b>EU28</b>	<b>4 271.5</b>	<b>8 337</b>	<b>26.9%</b>	<b>59.7%</b>

# Subnational government (SNG) revenue

2018	EUR billions	EUR per capita	% GDP	% general government revenue
<b>Federations &amp; quasi-federations</b>				
Austria	67.2	7 612	17.4%	35.8%
<i>Local government alone</i>	<i>32.1</i>	<i>3 636</i>	<i>8.3%</i>	<i>17.1%</i>
Belgium	120.0	10 530	26.6%	51.5%
<i>Local government alone</i>	<i>32.5</i>	<i>2 847</i>	<i>7.2%</i>	<i>13.9%</i>
Germany	744.1	8 987	22.0%	48.2%
<i>Local government alone</i>	<i>284.6</i>	<i>3 437</i>	<i>8.4%</i>	<i>18.4%</i>
Spain	253.7	5 437	21.0%	54.0%
<i>Local government alone</i>	<i>75.7</i>	<i>1 623</i>	<i>6.3%</i>	<i>16.1%</i>
<b>Unitary countries</b>				
Bulgaria	4.2	591	7.5%	20.5%
Croatia	6.2	1 502	12.0%	25.7%
Cyprus	0.3	359	1.5%	3.7%
Czech Republic	25.0	2 352	12.0%	29.0%
Denmark	100.1	17 323	33.6%	64.5%
Estonia	2.5	1 890	9.7%	24.9%
Finland	48.8	8 849	21.0%	39.8%
France	262.6	3 924	11.2%	20.9%
Greece	7.2	671	3.9%	8.2%
Hungary	7.9	809	6.0%	13.6%
Ireland	7.1	1 477	2.2%	8.7%
Italy	247.6	4 094	14.1%	30.3%
Latvia	2.9	1 498	9.8%	26.2%
Lithuania	3.7	1 327	8.3%	23.8%
Luxembourg	3.1	5 158	5.3%	11.6%
Malta	0.0	104	0.4%	1.0%
Netherlands	99.6	5 800	12.9%	29.5%
Poland	68.6	1 805	13.8%	33.5%
Portugal	12.2	1 188	6.1%	13.9%
Romania	16.5	842	8.1%	25.3%
Slovakia	6.5	1 192	7.2%	18.0%
Slovenia	3.7	1 805	8.1%	18.8%
Sweden	115.3	11 396	24.7%	48.7%
United Kingdom	221.5	3 343	9.3%	23.5%
<b>EU28</b>	<b>2 458.2</b>	<b>4 798</b>	<b>15.5%</b>	<b>34.4%</b>
<i>Local government alone</i>	<i>1 698.1</i>	<i>3 314</i>	<i>10.7%</i>	<i>23.7%</i>

# SNG revenue by category

2018 (% of SNG revenue)	Taxes	Grants & subsidies	Tariffs & fees	Property income	Social contributions
<b>Federations &amp; quasi-federations</b>					
Austria	11.4%	72.9%	11.2%	2.1%	2.4%
<i>Local government alone</i>	15.4%	64.7%	15.6%	2.3%	1.9%
Belgium	25.1%	57.3%	9.2%	1.8%	6.6%
<i>Local government alone</i>	28.9%	50.1%	12.7%	3.4%	4.9%
Germany	56.8%	26.9%	11.3%	1.1%	3.8%
<i>Local government alone</i>	38.7%	42.9%	15.5%	1.6%	1.3%
Spain	40.4%	51.4%	7.6%	0.4%	0.2%
<i>Local government alone</i>	52.1%	37.1%	9.8%	0.6%	0.4%
<b>Unitary countries</b>					
Bulgaria	12.2%	69.0%	16.1%	2.8%	0.0%
Croatia	37.6%	49.3%	11.3%	1.8%	0.0%
Cyprus	22.6%	43.0%	34.2%	0.2%	0.0%
Czech Republic	45.2%	40.5%	12.8%	1.3%	0.2%
Denmark	36.1%	58.8%	4.7%	0.4%	0.1%
Estonia	2.8%	86.7%	9.3%	0.9%	0.2%
Finland	46.0%	29.8%	21.7%	2.4%	0.0%
France	53.2%	29.6%	15.7%	1.1%	0.3%
Greece	23.6%	66.3%	9.1%	1.0%	0.0%
Hungary	36.1%	52.3%	10.8%	0.7%	0.1%
Ireland	19.4%	50.3%	26.6%	0.4%	3.2%
Italy	42.6%	44.0%	11.5%	1.4%	0.5%
Latvia	56.7%	34.8%	7.2%	0.4%	0.9%
Lithuania	4.3%	88.4%	5.9%	1.3%	0.1%
Luxembourg	34.7%	49.0%	15.4%	0.8%	0.1%
Malta	0.0%	92.1%	7.9%	0.0%	0.0%
Netherlands	10.3%	72.1%	13.8%	2.2%	1.5%
Poland	32.5%	58.7%	7.3%	1.2%	0.4%
Portugal	42.4%	32.3%	17.2%	2.8%	5.3%
Romania	10.4%	81.3%	6.7%	1.6%	0.0%
Slovakia	7.0%	76.0%	15.5%	0.9%	0.7%
Slovenia	41.3%	39.1%	17.8%	0.5%	1.3%
Sweden	54.7%	33.6%	9.2%	1.5%	1.1%
United Kingdom	17.8%	65.2%	14.7%	0.9%	1.4%
<b>EU28</b>	<b>42.1%</b>	<b>43.3%</b>	<b>11.5%</b>	<b>1.2%</b>	<b>2.0%</b>
<i>Local government alone</i>	37.4%	47.3%	13.1%	1.4%	0.9%

# SNG tax revenue

2018	EUR billions	EUR per capita	% GDP	% subnational revenue	% general government tax revenue
<b>Federations &amp; quasi-federations</b>					
Austria	7.7	870	2.0%	11.4%	7.3%
<i>Local government alone</i>	4.9	561	1.3%	15.4%	4.7%
Belgium	30.1	2 643	6.7%	25.1%	21.5%
<i>Local government alone</i>	9.4	824	2.1%	28.9%	6.7%
Germany	422.8	5 107	12.5%	56.8%	52.3%
<i>Local government alone</i>	110.0	1 329	3.2%	38.7%	13.6%
Spain	102.6	2 198	8.5%	40.4%	37.1%
<i>Local government alone</i>	39.4	845	3.3%	52.1%	14.3%
<b>Unitary countries</b>					
Bulgaria	0.5	72	0.9%	12.2%	4.4%
Croatia	2.3	565	4.5%	37.6%	17.0%
Cyprus	0.1	81	0.3%	22.6%	1.3%
Czech Republic	11.3	1 063	5.4%	45.2%	26.9%
Denmark	36.1	6 247	12.1%	36.1%	26.7%
Estonia	0.1	54	0.3%	2.8%	1.3%
Finland	22.5	4 075	9.7%	46.0%	31.6%
France	139.7	2 087	5.9%	53.2%	19.5%
Greece	1.7	158	0.9%	23.6%	3.4%
Hungary	2.9	292	2.2%	36.1%	8.6%
Ireland	1.4	287	0.4%	19.4%	2.3%
Italy	105.4	1 743	6.0%	42.6%	20.9%
Latvia	1.6	850	5.6%	56.7%	26.0%
Lithuania	0.2	57	0.4%	4.3%	2.0%
Luxembourg	1.1	1 789	1.8%	34.7%	6.3%
Malta	0.0	0	0.0%	0.0%	0.0%
Netherlands	10.3	599	1.3%	10.3%	5.5%
Poland	22.3	587	4.5%	32.5%	20.5%
Portugal	5.2	504	2.6%	42.4%	10.0%
Romania	1.7	88	0.8%	10.4%	5.5%
Slovakia	0.5	84	0.5%	7.0%	2.8%
Slovenia	1.5	746	3.4%	41.3%	15.3%
Sweden	63.1	6 231	13.5%	54.7%	32.8%
United Kingdom	39.5	596	1.7%	17.8%	6.0%
<b>EU28</b>	<b>1 034.0</b>	<b>2 018</b>	<b>6.5%</b>	<b>42.1%</b>	<b>24.2%</b>
<i>Local government alone</i>	634.6	1 239	4.0%	37.4%	14.9%

# General government budget balance and debt

2018	Budget balance		Debt*		
	EUR billions	% GDP	EUR billions	% GDP	
<b>Federations &amp; quasi-federations</b>					
Austria	0.4	0.1%	Austria	284.8	73.8%
Belgium	-3.1	-0.7%	Belgium	459.7	102.0%
Germany	58.0	1.7%	Germany	2 063.2	60.9%
Spain	-30.0	-2.5%	Spain	1 173.1	97.1%
<b>Unitary countries</b>					
Bulgaria	1.1	2.0%	Bulgaria	12.5	22.6%
Croatia	0.1	0.2%	Croatia	38.4	74.6%
Cyprus	-1.0	-4.8%	Cyprus	21.3	102.5%
Czech Republic	1.8	0.9%	Czech Republic	67.4	32.7%
Denmark	1.7	0.6%	Denmark	101.4	34.1%
Estonia	-0.1	-0.6%	Estonia	2.2	8.4%
Finland	-1.8	-0.8%	Finland	137.5	58.9%
France	-59.6	-2.5%	France	2 315.3	98.4%
Greece	2.0	1.1%	Greece	334.6	181.1%
Hungary	-2.9	-2.2%	Hungary	92.9	70.8%
Ireland	0.0	0.0%	Ireland	206.2	64.8%
Italy	-37.5	-2.1%	Italy	2 322.0	132.2%
Latvia	-0.3	-1.0%	Latvia	10.6	35.9%
Lithuania	0.3	0.7%	Lithuania	15.4	34.2%
Luxembourg	1.4	2.4%	Luxembourg	12.6	21.4%
Malta	0.3	2.0%	Malta	5.7	46.0%
Netherlands	11.3	1.5%	Netherlands	405.4	52.4%
Poland	-1.9	-0.4%	Poland	240.5	48.9%
Portugal	-0.9	-0.5%	Portugal	244.9	121.5%
Romania	-6.1	-3.0%	Romania	70.8	35.0%
Slovakia	-0.6	-0.7%	Slovakia	44.1	48.9%
Slovenia	0.3	0.7%	Slovenia	32.2	70.1%
Sweden	4.2	0.9%	Sweden	181.3	38.8%
United Kingdom	-36.5	-1.5%	United Kingdom	2 054.2	86.8%
<b>EU28</b>	<b>-99.4</b>	<b>-0.6%</b>	<b>EU28</b>	<b>12 715.2</b>	<b>80.0%</b>

\* Debt: EU definition.

# Subnational government balance and debt

2018	Budget balance			Debt*		
	EUR billions	% GDP		EUR billions	% GDP	% public debt
<b>Federations &amp; quasi-federations</b>						
Austria	0.6	0.2%	Austria	37.7	9.7%	13.2%
<i>Local government alone</i>	<i>0.0</i>	<i>0.0%</i>		<i>16.3</i>	<i>4.2%</i>	<i>5.7%</i>
Belgium	-2.2	-0.5%	Belgium	83.7	18.6%	18.2%
<i>Local government alone</i>	<i>-0.1</i>	<i>0.0%</i>		<i>23.3</i>	<i>5.2%</i>	<i>5.1%</i>
Germany	25.2	0.7%	Germany	758.1	22.4%	36.7%
<i>Local government alone</i>	<i>14.0</i>	<i>0.4%</i>		<i>162.6</i>	<i>4.8%</i>	<i>7.9%</i>
Spain	3.5	0.3%	Spain	318.9	26.4%	27.2%
<i>Local government alone</i>	<i>6.3</i>	<i>0.5%</i>		<i>25.8</i>	<i>2.1%</i>	<i>2.2%</i>
<b>Unitary countries</b>						
Bulgaria	0.1	0.1%	Bulgaria	0.7	1.2%	5.5%
Croatia	-0.1	-0.1%	Croatia	0.7	1.4%	1.9%
Cyprus	0.0	0.1%	Cyprus	0.3	1.5%	1.5%
Czech Republic	0.7	0.4%	Czech Republic	3.3	1.6%	4.8%
Denmark	0.1	0.0%	Denmark	19.7	6.6%	19.5%
Estonia	0.0	0.2%	Estonia	0.7	2.9%	34.2%
Finland	-2.0	-0.9%	Finland	20.6	8.8%	15.0%
France	2.3	0.1%	France	205.9	8.7%	8.9%
Greece	0.7	0.4%	Greece	1.3	0.7%	0.4%
Hungary	-0.1	-0.1%	Hungary	0.6	0.5%	0.7%
Ireland	-0.0	-0.0%	Ireland	4.5	1.4%	2.2%
Italy	3.8	0.2%	Italy	126.1	7.2%	5.4%
Latvia	-0.2	-0.7%	Latvia	1.6	5.5%	15.3%
Lithuania	0.1	0.2%	Lithuania	0.5	1.1%	3.2%
Luxembourg	0.3	0.5%	Luxembourg	0.9	1.6%	7.5%
Malta	0.0	0.1%	Malta	0.0	0.0%	0.1%
Netherlands	-0.7	-0.1%	Netherlands	56.4	7.3%	13.9%
Poland	-1.7	-0.3%	Poland	19.3	3.9%	8.0%
Portugal	0.4	0.2%	Portugal	10.2	5.1%	4.2%
Romania	-0.1	-0.1%	Romania	3.5	1.7%	4.9%
Slovakia	0.1	0.1%	Slovakia	1.9	2.1%	4.3%
Slovenia	-0.1	-0.1%	Slovenia	0.8	1.8%	2.5%
Sweden	-3.4	-0.7%	Sweden	53.2	11.4%	29.3%
United Kingdom	-7.7	-0.3%	United Kingdom	112.7	4.8%	5.5%
<b>EU28</b>	<b>19.5</b>	<b>0.1%</b>	<b>EU28</b>	<b>1 844.2</b>	<b>11.6%</b>	<b>14.5%</b>
<i>Local government alone</i>	<i>12.7</i>	<i>0.1%</i>		<i>873.7</i>	<i>5.5%</i>	<i>6.9%</i>

\* Debt: EU definition.

# Implementation of European Structural and Investment Funds (ESIF) as of 31-12-2018\*

	Planned 2014-2020 (EUR billions)	Planned 2014-2020 (EUR per capita**)	Decided (as of 31/12/2018)	Certified (as of 31/12/2018)
<b>Federations &amp; quasi-federations</b>				
Austria	10.7	1 208	68%	44%
Belgium	6.1	534	84%	26%
Germany	44.8	541	72%	34%
Spain	56.3	1 207	53%	22%
<b>Unitary countries</b>				
Bulgaria	11.7	1 663	79%	27%
Croatia	12.6	3 081	69%	17%
Cyprus	1.2	1 353	84%	38%
Czech Republic	33.4	3 148	63%	25%
Denmark	2.3	394	70%	31%
Estonia	5.8	4 381	72%	33%
Finland	8.4	1 530	88%	55%
France	45.9	686	67%	35%
Greece	26.8	2 493	72%	25%
Hungary	29.6	3 032	106%	27%
Ireland	6.1	1 271	94%	48%
Italy	75.2	1 243	68%	23%
Latvia	6.9	3 571	81%	31%
Lithuania	10.0	3 559	69%	33%
Luxembourg	0.5	758	68%	45%
Malta	1.0	2 152	92%	30%
Netherlands	3.8	221	82%	34%
Poland	104.9	2 763	73%	26%
Portugal	32.8	3 188	85%	36%
Romania	36.7	1 881	75%	24%
Slovakia	19.5	3 586	71%	22%
Slovenia	5.0	2 399	77%	27%
Sweden	8.1	796	73%	39%
United Kingdom	26.7	403	70%	29%
<b>EU28</b>	<b>632.8</b>	<b>1 235</b>	<b>72%</b>	<b>28%</b>

\* The ESIF include five different funds: the European Regional Development Fund (ERDF); the European Social Fund (ESF); the Cohesion Fund; the European Agricultural Fund for Rural Development; and the European Maritime and Fisheries Fund. Data reported are the total budget of the programme i.e. EU and national share.

\*\* 2018 population.

Source: European Commission: Open Data Portal for the European Structural and Investment Funds: ESIF database: <https://cohesiondata.ec.europa.eu/> (data accessed in August 2019).



# Recommendation of the OECD Council on Effective Public Investment Across Levels of Government

The impact of public investment depends largely on how governments manage it, and notably how different levels of government co-ordinate and develop capacities to design and implement investment projects. To make the most of multi-level governance of public investment and to promote good practices, the OECD has developed a Recommendation on Effective Public Investment Across Levels of Government which has been adopted by the OECD Council in 2014 as an official OECD instrument.

## PILLAR I

### Co-ordinate public investment across levels of government and policies

1. Invest using an integrated strategy tailored to different places
2. Adopt effective instruments for co-ordinating across national and subnational levels of governments
3. Co-ordinate horizontally among subnational governments to invest at the relevant scale

## PILLAR II

### Strengthen capacities for public investment and promote policy learning across levels of government

4. Assess upfront the long-term impacts and risks of public investment
5. Engage with stakeholders throughout the investment cycle
6. Mobilise private actors and innovative financing arrangements to diversify sources of funding and strengthen capacities
7. Reinforce the expertise of public officials and institutions involved in public investment
8. Focus on results and promote learning from experience

## PILLAR III

### Ensure proper framework conditions for public investment at all levels of government

9. Develop a fiscal framework adapted to the investment objectives pursued
10. Require sound and transparent financial management at all levels of government
11. Promote transparency and strategic use of public procurement at all levels of government
12. Strive for quality and consistency in regulatory systems across levels of government

*A Toolkit provides implementation guidance for the Recommendation. This on-line resource supports implementation and peer learning, with indicators and good practices from countries, regions, and municipalities. The objective is to help governments assess the strengths and weaknesses of their public investment capacity, with a particular focus on the subnational level, and to help policy-makers set priorities for improvement.*

# Sources and methodology

## SOURCES AND DISCLAIMER

Data at country level are derived mainly from Eurostat and OECD National Accounts harmonised according to the new standards of the System of National Accounts (SNA 2008 and ESA 2010), implemented by most EU countries since December 2014. They are complemented by data from national statistical institutes for some countries or indicators (in particular, territorial organisation). Data were extracted in July 2019 and are from 2018, unless otherwise specified.

**Note by Turkey:** The information in this document with reference to "Cyprus" relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey shall preserve its position concerning the "Cyprus issue".

**Note by all the European Union Member States of the OECD and the European Union:** The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

## METHODOLOGY

**General government (S.13):** includes four sub-sectors: central/federal government and related public entities (S.1311); federated government ("states") and related public entities in federal and quasi-federal countries (S.1312); local government i.e. regional and local governments and related public entities (S.1313) and social security funds (S.1314). Data are consolidated within S.13 as well as within each subsector (neutralisation of financial cross-flows).

**Subnational government:** is defined here as the sum (non-consolidated) of subsectors S.1312 (federated government or "states") and S.1313 (local government).

**Expenditure:** comprises current expenditure (compensation of employees, intermediate consumption, social expenditure, subsidies and other current transfers, taxes, financial charges, adjustments) and capital expenditure.

**Expenditure/investment by COFOG:** are defined according to the ten functions defined in the Classification of the Functions of Government (COFOG): general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

**Capital expenditure:** consists of investments (see below) and capital transfers (i.e. investment grants and subsidies in cash or in kind made by subnational governments to other institutional units).

**Investment:** includes gross capital formation and acquisitions, less disposals of non-financial non-produced assets. Gross fixed capital formation (or fixed investment) is the main component of investments. NB: since the new standards of the SNA 2008/ESA 2010, expenditures on research and development and weapons systems are included in gross fixed capital formation.

**Revenue:** comprises tax revenue, transfers (current and capital grants and subsidies), tariffs and fees, property income and social contributions.

**Tax revenue:** comprises taxes on production and imports (D2), current taxes on income and wealth (D5) and capital taxes (D91). It includes both own-source (or "autonomous") taxes and shared taxes (tax revenue shared between central and subnational governments). NB: the SNA 2008/ESA 2010 has introduced some changes concerning the classification of some shared taxes. In several countries, certain tax receipts have been recently reclassified as transfers and no longer as shared taxes.

**Budget balance:** deficit/surplus is defined as the net lending/net borrowing. It measures the difference between all expenditure and revenue.

**Debt:** based on ESA 2010 and EU Maastricht protocol, gross debt includes the sum of the following liabilities: currency and deposits + debt securities + loans. It differs from the OECD definition which also includes insurance pension and standardised guarantees and other accounts payable. Most debt instruments are valued at market prices.

**Currency:** data were extracted in euros.

**EU averages are weighted, unless otherwise specified (i.e. unweighted average or UWA).**

Please cite as:

OECD (2019), *Key data on Local and Regional Governments*

in the European Union (brochure), OECD, Paris,

[www.oecd.org/regional/regional-policy](http://www.oecd.org/regional/regional-policy)

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