

2022 Budget

ACT 1/2021

The highest and most expansionary budget in history

Commitment to social spending, infrastructure, research and the knowledge society.

A budget for reactivation

Promotes social and economic reactivation of Catalonia, to address the necessary transformations and support the productive and entrepreneurial framework of the country.

A social budget

3 out of 4 euros are allocated to social spending.

A children, green and feminist oriented budget

Ensures gender and intergenerational equity and taking into account climate emergencies both in income and expenses.



Economic Context

01

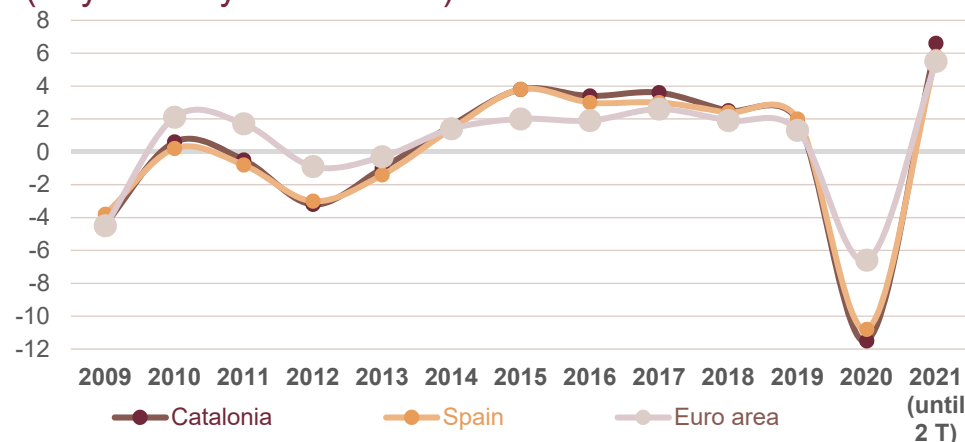
The pandemic puts an end to 6 years of economic growth. During 2021, the Catalan economy grows strongly again

2.8%

Average annual growth of Catalan GDP in the 2014-2019 period

The health crisis puts an end to an expansionary cycle. GDP fell by 11.5% in 2020 due to the severity of the first wave and the effect of the restrictions on social interaction activities (in particular, foreign tourism), a main pillar of the productive structure.

Evolution of GDP
(% year-on-year variation)



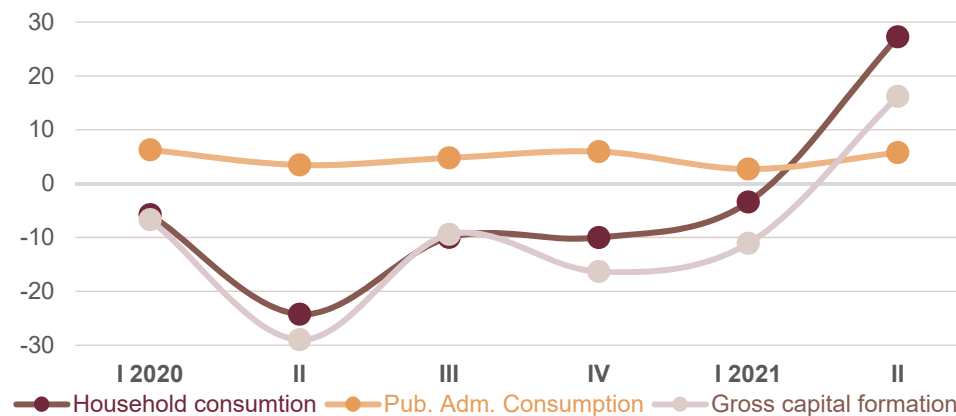
Household consumption and gross capital formation drive growth in the second quarter of 2021

20.5%

Growth in domestic demand at the end of the 2nd quarter

Domestic demand is growing driven by strong household consumption (27.2%) and rising gross capital formation (19.1%).

Evolution of GDP
(% year-on-year variation)



01

Industry recovers from the 2020 fall, but has to deal with global obstacles such as supply shortages and rising energy prices.

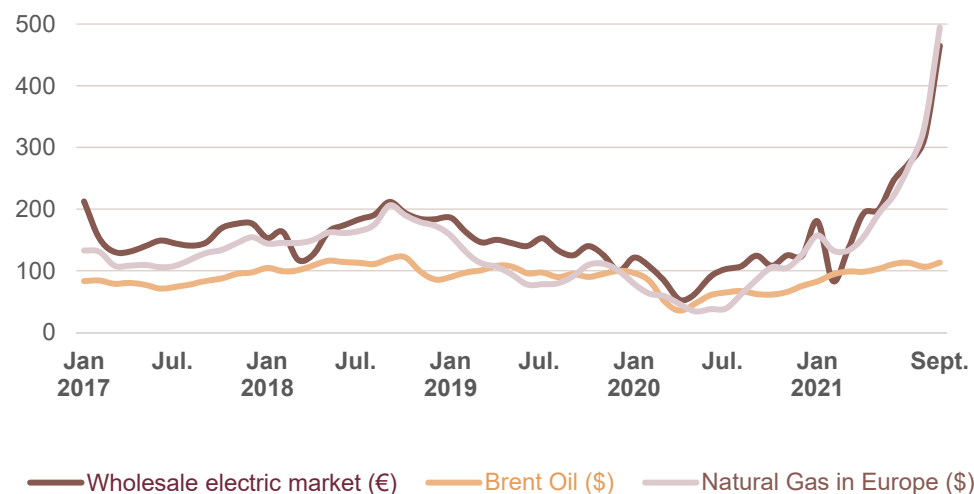
478%

Year-on-year increase in the price of natural gas in September 2021

The rise in the price of gas and CO2 emission rights, has led to a year-on-year increase of 273.3% in the wholesale price of electricity. Since the beginning of the year, the industrial price index in Catalonia has risen by 12.9% (energy has risen by 37.1%).

Energy prices

(price index December 2019 = 100)



01

Inflation rises to its highest rate since 2012, in a global context defined by bottlenecks and the significant rise in energy prices

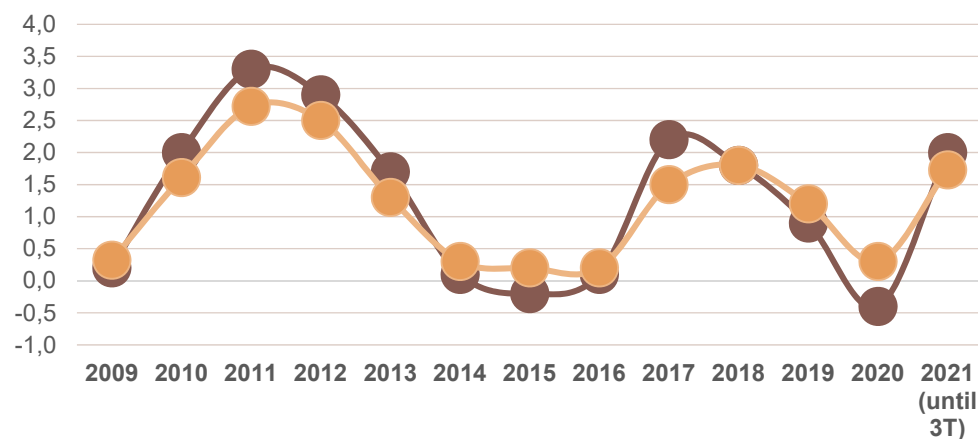
2%

Inflation January-September 2021

The growth of the CPI is explained by global supply factors (oil, gas and electricity prices, supply problems) and also by a base effect.

Growth from January to September stands at 2%.

Evolution of the Consumer Price Index (% year-on-year variation)



Source: INE and Eurostat.

 Catalonia
  Euro area

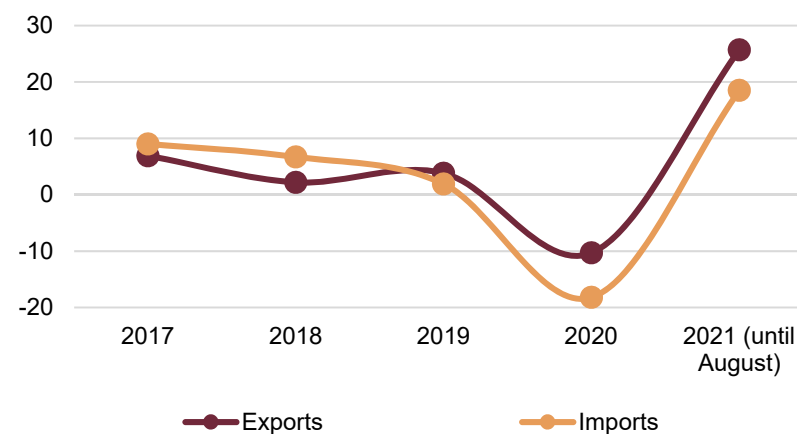
Merchandise exports show strong growth and exceed 2019 levels in current values

25.7%

Annual cumulative growth in exports between January and August

The progress of the automotive sector stands out (43.6%). In current terms, total exports exceed the figure for the same period in 2019 by 6.6%.

Evolution of merchandise exports
(% year-on-year variation)



01

The recovery of the tourism sector is mainly supported by Catalan tourism, while foreign tourism is below 2019 levels

21.6%

Growth in Catalan tourism in Q3 2021 vs. 3Q 2019

Catalan tourism promotes the recovery of the sector. In the third quarter, total overnight stays decreased, but those of Catalan tourists rose, exceeding the same period in 2019.

Tourism sector indicators in Catalonia

	% variation Q3 2021/Q3 2020	% variation Q3 2021/Q3 2019
Overnight stays	3T 2021	3T 2021
Total tourism	132.6	-42.6
Catalan tourism	35.5	21.6
Rest of the state tourism	185.2	3.1
Foreign tourism	267.5	-61.5

The recovery of 2021-2022 is based on the boost of household consumption and investment

11.9%

Investment growth in 2022 (expected)

Investment and external demand will be more prominent in 2022, a year in which the Catalan GDP would recover to the 2019 level.

11.2%

Unemployment rate 2022 (expected)

A sustained recovery in the labour market will gradually reduce the unemployment rate to 11.2% in 2022. Below the Spanish average, which will stand at 14.1%.

Catalonia's macroeconomic forecasts

		2020	2021 (p)	2022 (p)
GDP	% volume variation	-11.5	6.4	6.4
Domestic demand	Contribution to growth	-8.2	6.2	5.5
Household consumption expenditure	% volume variation	-12.5	7.9	5.9
Public administrations consumption expenditure ¹	% volume variation	5.1	3.5	1.6
Gross capital formation ²	% volume variation	-13.6	8.3	11.9
External balance	Contribution to growth	-3.3	0.3	0.9
External balance	Contribution to growth	-3.0	0.5	1.1
Total goods and services export	% volume variation	-22.6	11.1	10.7
Total goods and services import	% volume variation	-18.7	11.5	9.0
Balance with the rest of Spain	Contribution to growth	-0.3	-0.2	-0.2
Employment creation ³	% variation	-9.0	4.7	3.8
Unemployment rate	unemployed / labour force (%)	12.6	12.1	11.2

(p) October 2021 forecast.

(1) Includes consumption expenditure of non-profit institutions serving households.

(2) Includes stock variation.

(3) On full time equivalent.

Source: Idescat and Government of Catalonia (Ministry of Economy and Finance).

02



Budget highlights

Budget highlights

+5,618 M€

Expenditure increase

Increase in chapters from 1 to 8, of the Generalitat, on the last budget.

+2,503 M€

Increase on non-earmarked expenditure

The increase in revenue and deficit margin allows a 9.1% increase in non-earmarked expenditure.

2,142 M€

Next Generation Funds

The expenditure budget foresees 1,527.6 M€ from the Recovery and Resilience Mechanism and 614.4 M€ of REACT Funds.

17.3%

Expenditure increase

In chapters from 1 to 8 of the Generalitat de Catalunya.

0.6%

Deficit over GDP

Equivalent to 1,487 M€. It is the reference rate to obtain funding.

33.8%

Debt over GDP

Debt over GDP is reduced by 22% compared to 2021.

Generalitat's budget reaches an all-time maximum

38,139

million euros

Budget of the Generalitat de Catalunya.

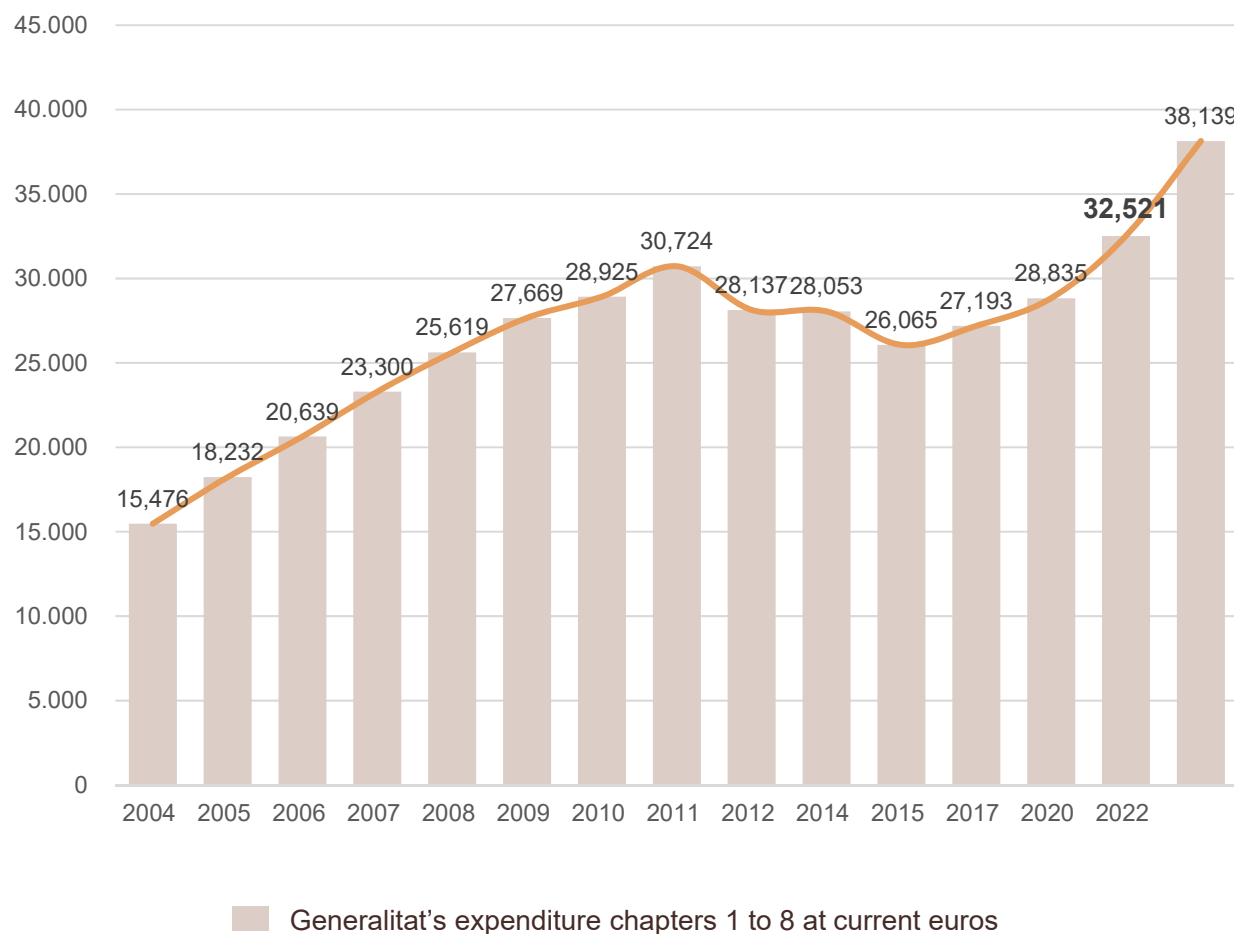
The highest figure in history and the largest annualized increase in absolute values.

The highest annual growth rate since 2007.

34,467 M€ in current expenditure.

2,729 M€ in capital expenditure.

944 M€ change in financial assets (loans and capital contributions).



02

Where does the Generalitat's revenue and expenditure limit come from?

Var 2022/2020h

Variation detail

NON-FINANCIAL REVENUES (non-earmarked) 27,256 M€		+394 M€ (1.5%)	→	Regional funding system advanced payments +1,278 M€ Reg. funding system settlements - 2,256 M€ Own and transferred taxes +588 M€ Mossos and DA3a +186 M€ VAT +500 M€ Others +98 M€	-978 M€ Regional funding system resources loss
+	Deficit (0.6% GDP) 1,487M€	+ 1,487 M€	↘	The 2020 budget had a deficit target of 0% of the GDP.	
+	ESA adjust. 1,272M€	+ 622 M€	→	Increases the application of the remnant of treasury of the entities to fund investments, among others	
LIMIT IN NON-FINANCIAL EXPENDITURE (non-earmarked) 30,015 M€		+2,503 M€ (9.1%)			
+	Earmarked revenue 7,788 M€	+2,833 M€ (57.2%)	→	MRR 1,528 M€ REACT (ERDF and ESF)* 425 M€ Local gov. part. state revenue +596 M€ Other earmarked funds +285 M€	
+	Earmarked ESA adjust. 183M€	+ 167 M€	→	Increases forecast of European fund revenue in ESA terms	
LIMIT IN NON-FINANCIAL EXPENDITURE 37,986 M€		+5,503 M€ (16.9%)		The state has not foreseen COVID funds for 2022. In 2020 they were 3,286 M€ and 3,154 M€ in 2021.	
+	Financial revenue 154 M€	+ 114 M€			
TOTAL Chapters 1 to 8 38,139 M€		+ 5,618 M€ (17.3%)			

* Part of REACT's collection entitlement will be in 2023. Expenditure includes the full amount to be executed in 2022. That's why the revenue and expenditure data are different.

Own and transferred taxes

+154 M€

Own taxes

The expected increment is explained by the full deployment of CO2 taxes on vehicles and facilities that affect the environment.

+434 M€

Transferred taxes

The expected increment, especially in the wealth transfer tax is explained by good economic forecasts.

	2020 Budget	2022 Budget	Variation 2022/2020	
			M€	%
Own taxes				
Tax on large shopping areas	12	7	-5	-40.9%
Tax on empty housing	14	9	-5	-36.3%
Tax on legal entities non-productive assets	3	1	-2	-75.1%
Tax on stays in tourist establishments	74	45	-29	-39.7%
Tax on bottled beverages with sugar excess	33	26	-7	-21.3%
Tax on particle and gas emission to the atmosphere	1	1	-1	-45.2%
Tax on carbon dioxide emission to the atmosphere	5	3	-2	-43.5%
Tax on carbon dioxide emissions from mechanical traction vehicles	39	160	121	315.0%
Tax on facilities affecting the environment	73	155	82	113.1%
Civil protection levy	4	5	1	25.7%
Own taxes subtotal	256	410	154	60.0%
Transferred taxes				
Inheritance tax	473	643	170	35.9%
Donation tax	138	138	0	-0.2%
Wealth tax	555	649	94	17.0%
Tax on bank deposits	47	60	13	27.1%
Tax on property transfers	1,575	1,815	240	15.2%
Tax on documented legal acts	658	679	21	3.2%
Tax on corporate legal acts	12	10	-1	-10.0%
Special tax on means of transport	131	82	-49	-37.5%
Gambling taxes	252	199	-53	-21.0%
Transferred taxes subtotal	3,840	4,275	434	11.3%
Total	4,096	4,684	588	14.4%

Distribution of the Generalitat's budget

Generalitat expenditure (chapters 1 to 8)

M€

	2020h	2022	Variation 2022-2020h					EP ⁽¹⁾	EF ⁽²⁾	2022 with EP and EF		
			without NGEU	% o/20h	NGEU	Total	% o/20h			2022	Var o/20h	% o/20h
Presidential Ministry	647	701	54	8.4%	-	54	8.4%	-	-	701	54	8.4%
Vic-pres. and digital policies and territory	1,758	2,270	212	12.1%	299	511	29.1%	-	-	2,270	511	29.1%
Business and Labour	951	1,225	74	7.8%	200	274	28.8%	8	-	1,233	282	29.6%
Economy and Finance	197	184	-13	-6.5%	-	-13	-6.5%	6	-	190	-7	-3.4%
Equality and Feminisms	46	92	45	97.7%	1	46	99.1%	-	-	92	46	99.1%
Foreign Action and Open Government	74	94	21	27.8%	-	21	27.8%	-	-	94	21	27.8%
Education	5,672	6,556	478	8.4%	405	884	15.6%	125	-	6,681	1,009	17.8%
Research and Universities	1,293	1,477	144	11.1%	40	184	14.2%	0	-	1,477	184	14.2%
Climate Action, Food and Rural Agenda	877	1,178	151	17.2%	149	300	34.2%	-	-	1,178	300	34.2%
Health	9,715	10,614	580	6.0%	319	899	9.3%	57	500	11,171	1,456	15.0%
Home Affairs	1,468	1,599	132	9.0%	-	132	9.0%	0	-	1,600	132	9.0%
Socials Rights	2,964	3,861	264	8.9%	633	897	30.3%	8	-	3,869	905	30.5%
Culture	300	385	73	24.5%	12	85	28.4%	-	-	385	85	28.4%
Justice	1,049	1,092	43	4.1%	-	43	4.1%	-	-	1,092	43	4.1%
Ministry subtotal	27,010	31,327	2,259	8.4%	2,058	4,317	16.0%	205	500	32,032	5,022	18.6%
Non-ministerial funds and Higher bodies	4,632	6,175	1,458	31.5%	85	1,543	33.3%	-205	-500	5,470	838	18.1%
Interests	879	637	-242	-27.5%	-	-242	-27.5%	-	-	637	-242	-27.5%
Total	32,521	38,139	3,475	10.7%	2,142	5,618	17.3%	0	0	38,139	5,618	17.3%

(1) Extraordinary staff programs. Non ministerial funds DD11

(2) Extraordinary COVID-19 health funds. Non min. funds DD10

How is the increase distributed between Ministries?

205 M€

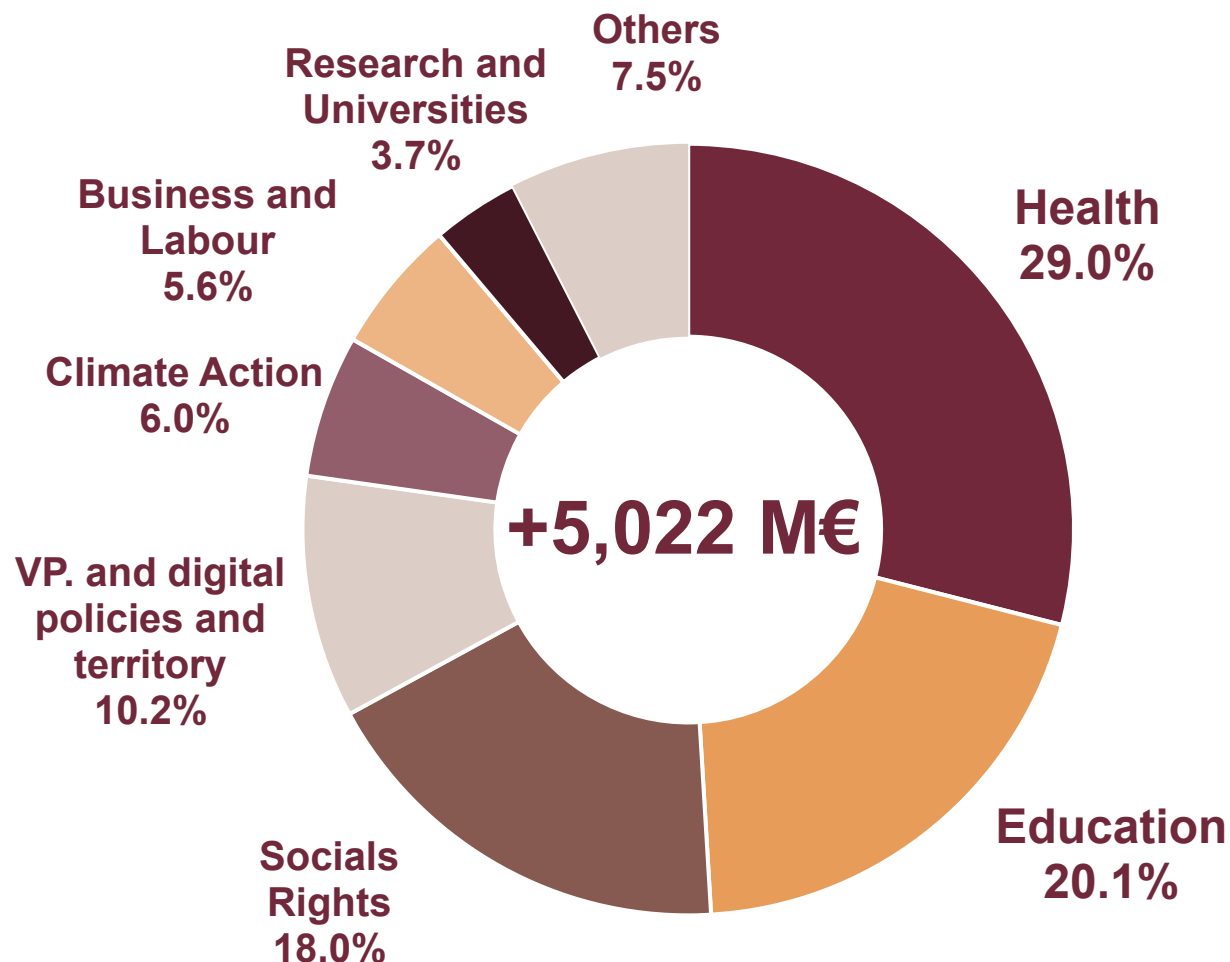
Resources for extraordinary staff programs

Continuation of extraordinary COVID staff programs and new NGEU Funds management support programs are planned.

500 M€

Extraordinary Health Funds

Until the state activates a new COVID fund, an extraordinary endowment for Health has been planned to continue to deal with the pandemic.



How is the increase distributed between Ministries?

+1,456 M€

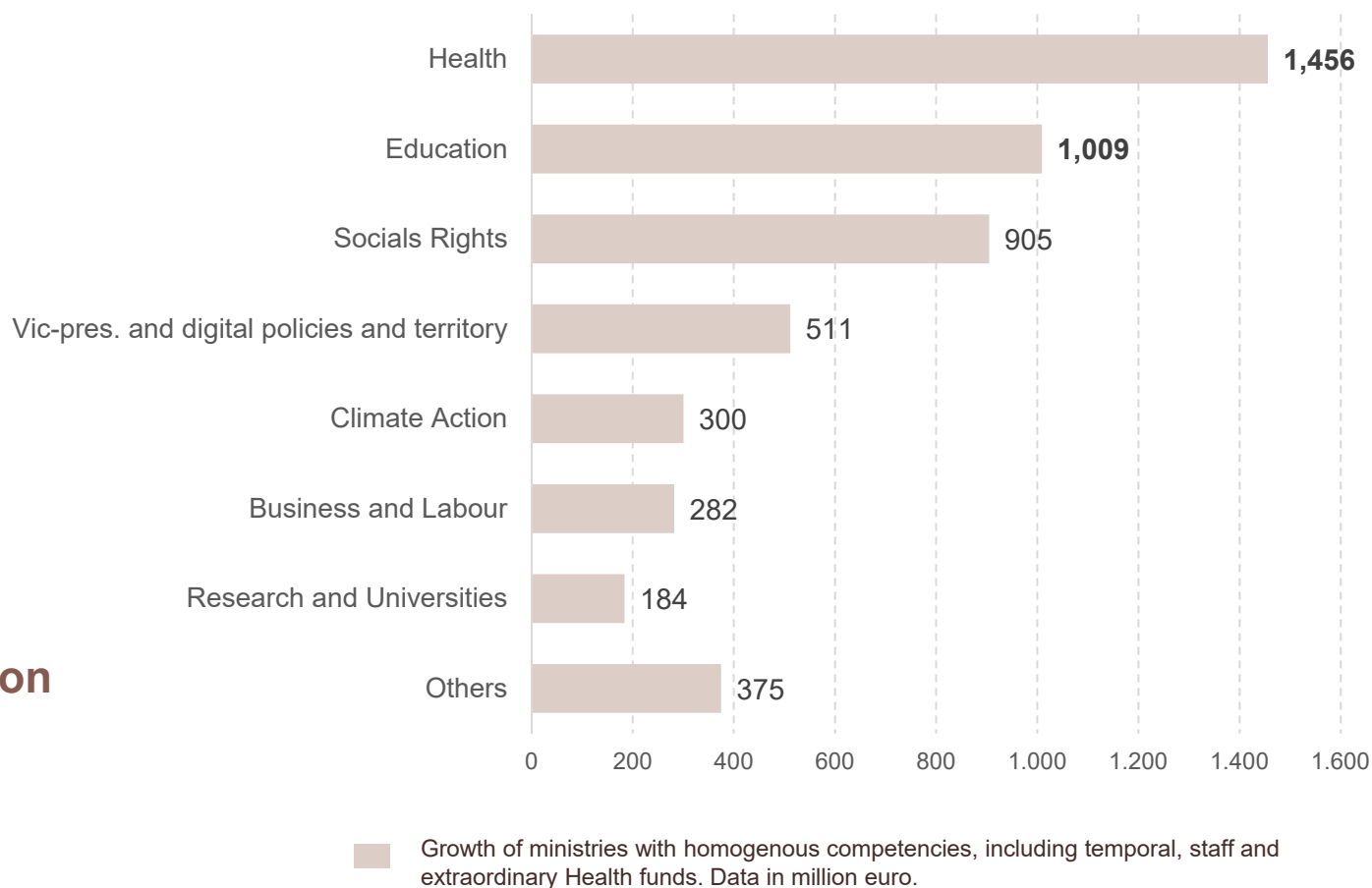
Increase in resources allocated to the Health Ministry

It includes the COVID staff programs and the 500 M€ extraordinary funds to continue dealing with COVID.

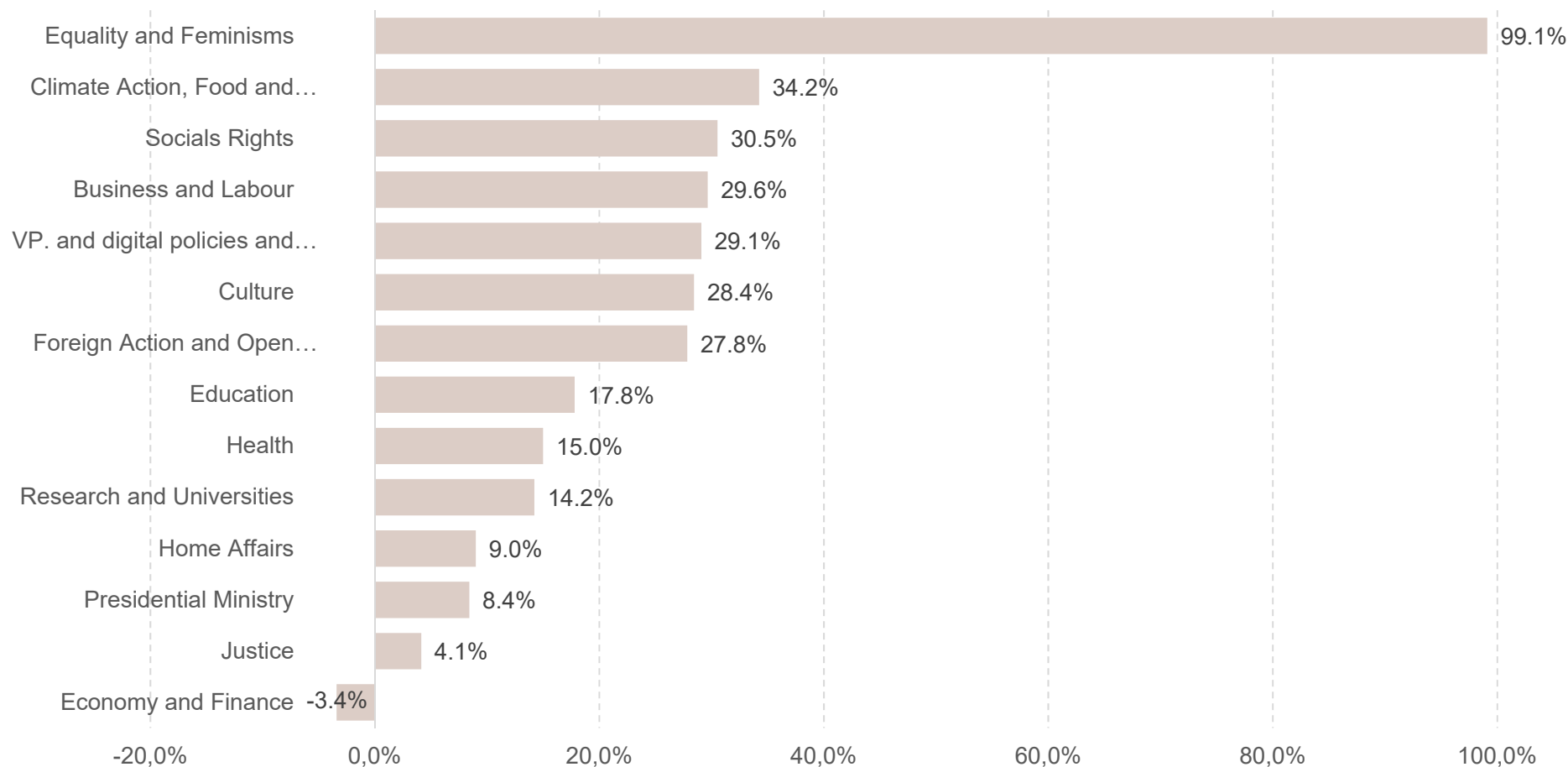
+1,009 M€

Increase in resources allocated to the Education Ministry

It includes the maintenance of temporary COVID reinforcement programs, foreseen in the DD11.



Ministries growth rates



■ Growth of ministries with homogenous competencies, including temporal, staff and extraordinary Health funds.

3 out of every 4 euros goes to social expenditure

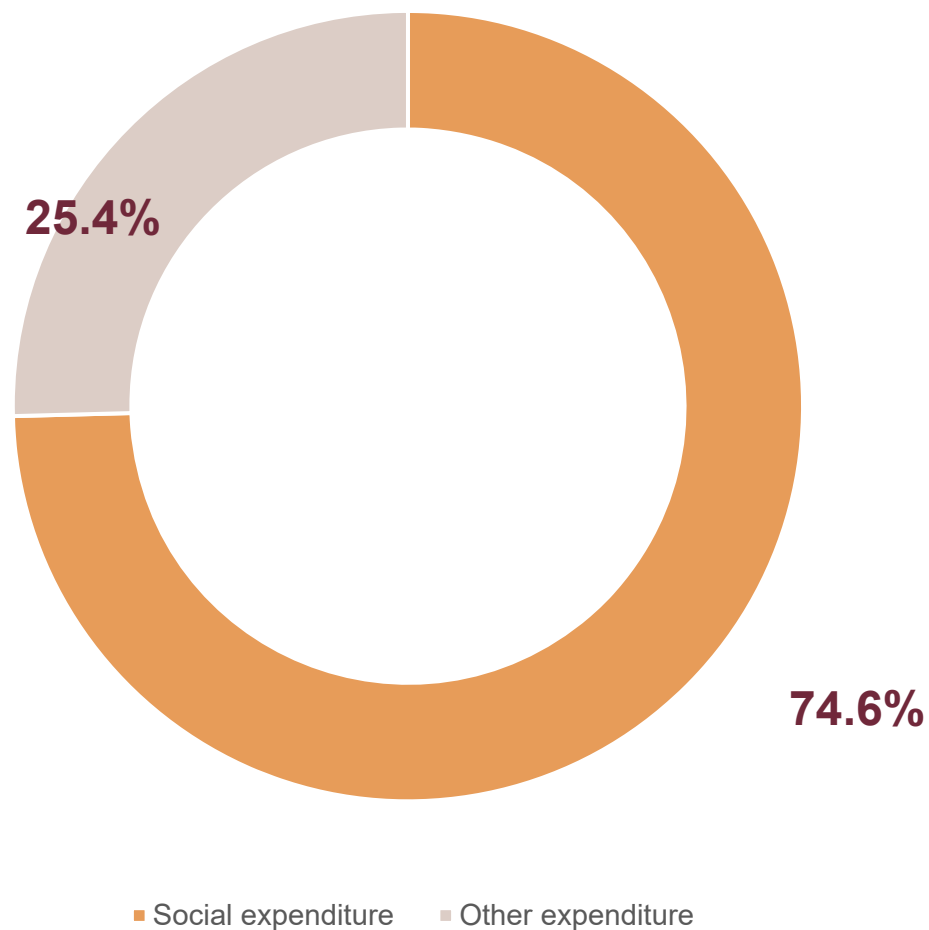
74.6%

of social spending on budget

More than 73.7% of the 2020 budget in homogeneous terms.

It includes:

- General and university education
- Health
- Social Rights and Housing
- Employment promotion
- Public transport



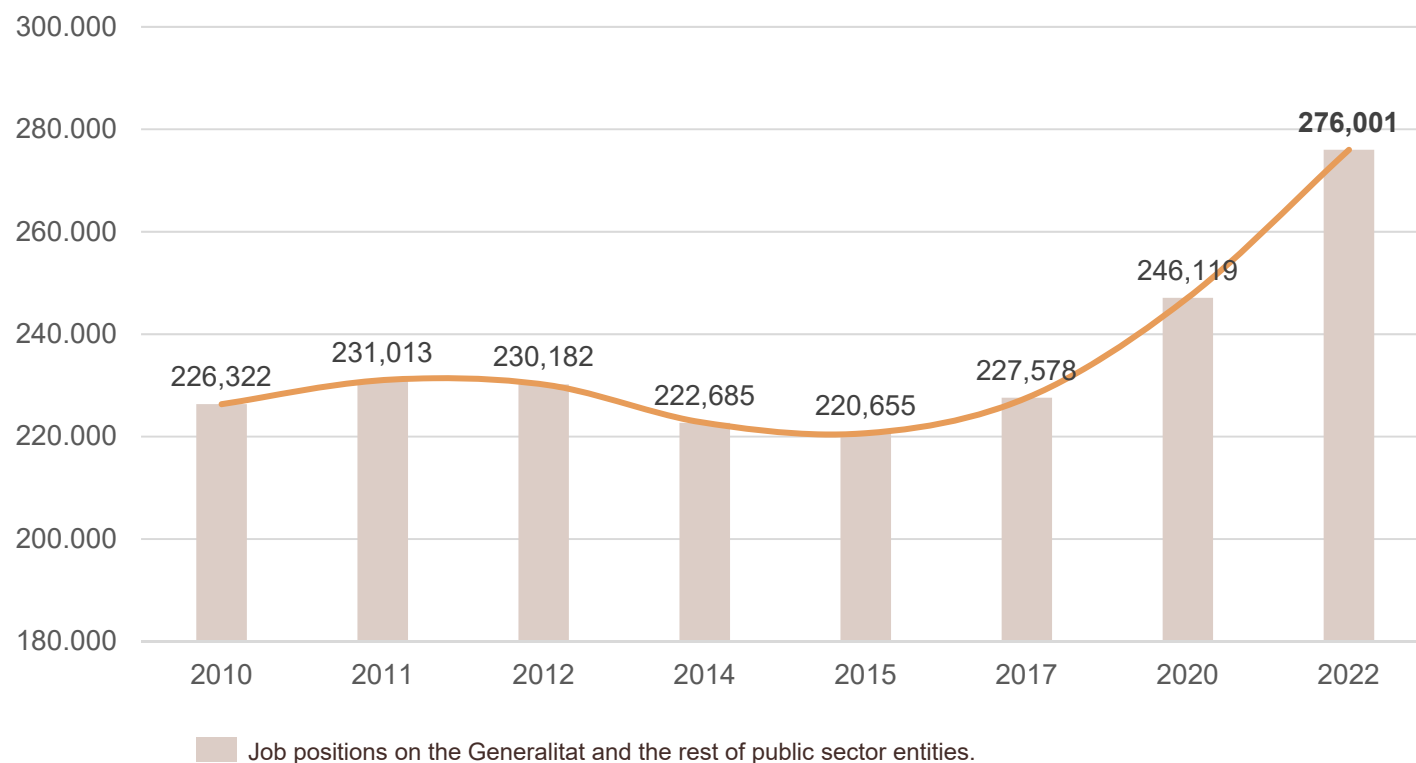
Generalitat expenditure Chapter 1 to 8, excluding FEAGA and Local entities participation on state revenue

Public attention service staff grows and extraordinary staff programs are being maintained

276,001

Job positions in the public sector

Represents an increase of 11.6%, 28,882 jobs.

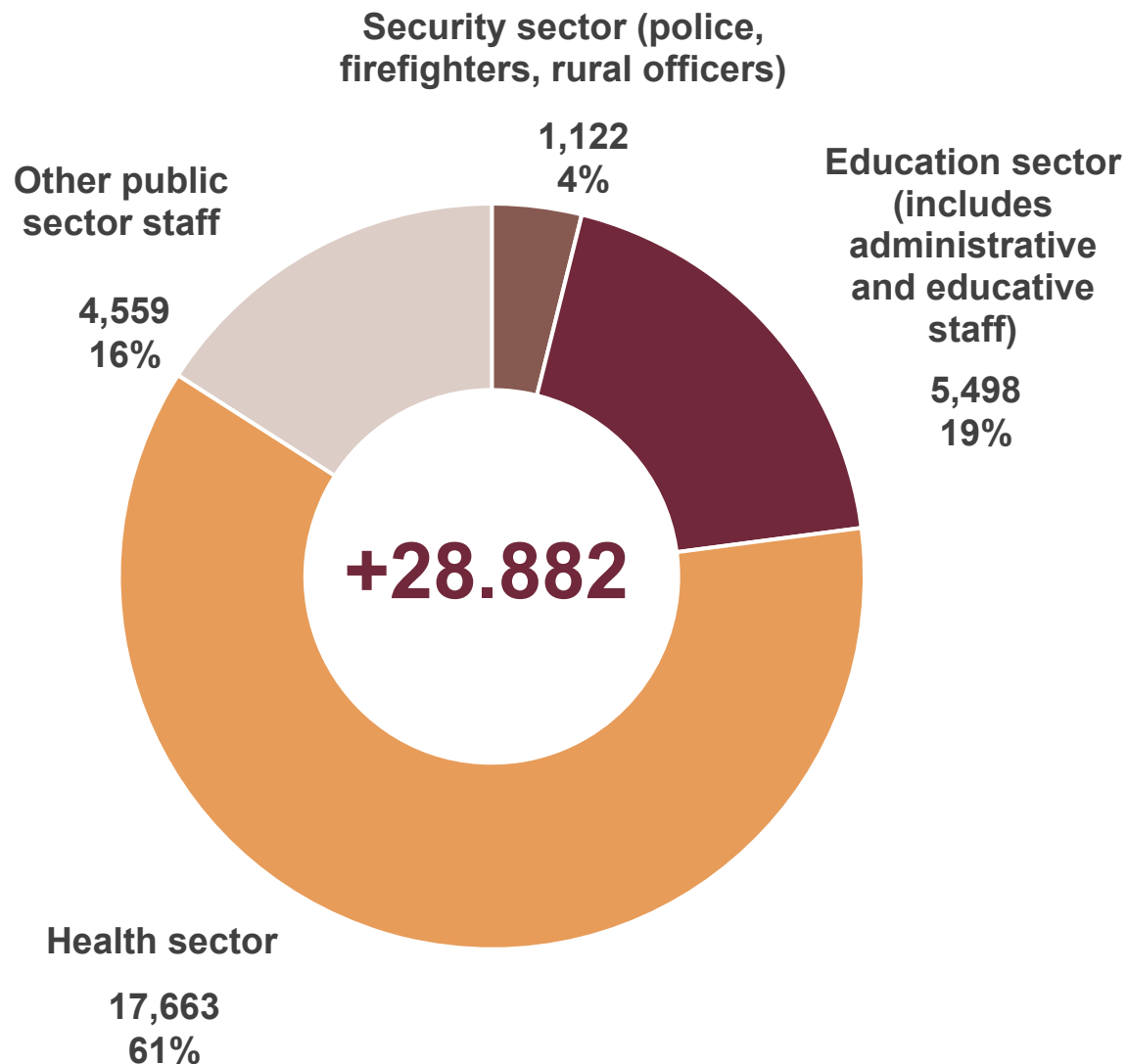


Distribution of staff increment (includes special programs staff)

+28,882

Job positions in the public sector increment

Health sector represents
61% of the increase in
and the Education sector
19%.



Public sector investment is a driver of transformation

3,951 M€

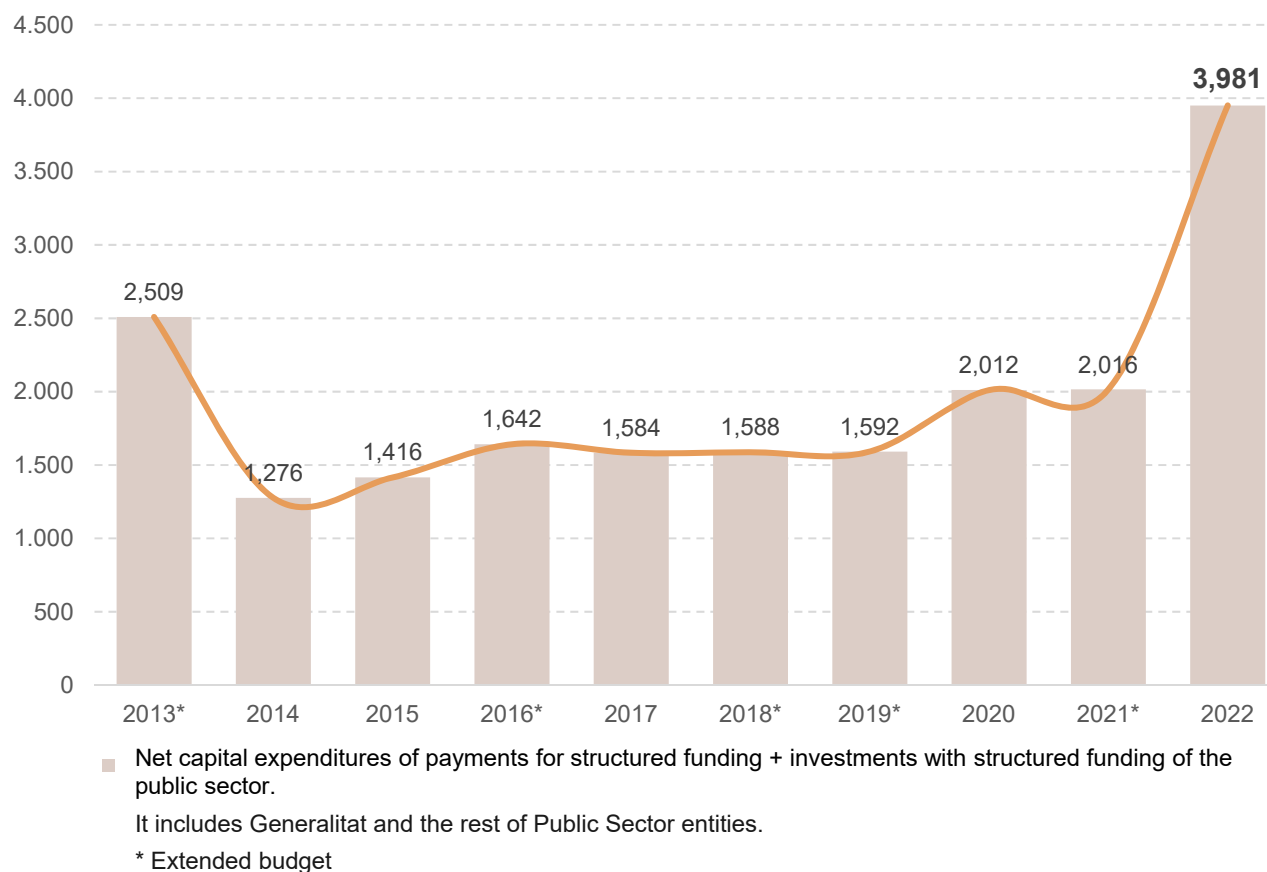
Public sector investment in millions of euros

Net capital expenditures of
payments for structured funding
+ investments with structured
funding of the public sector.

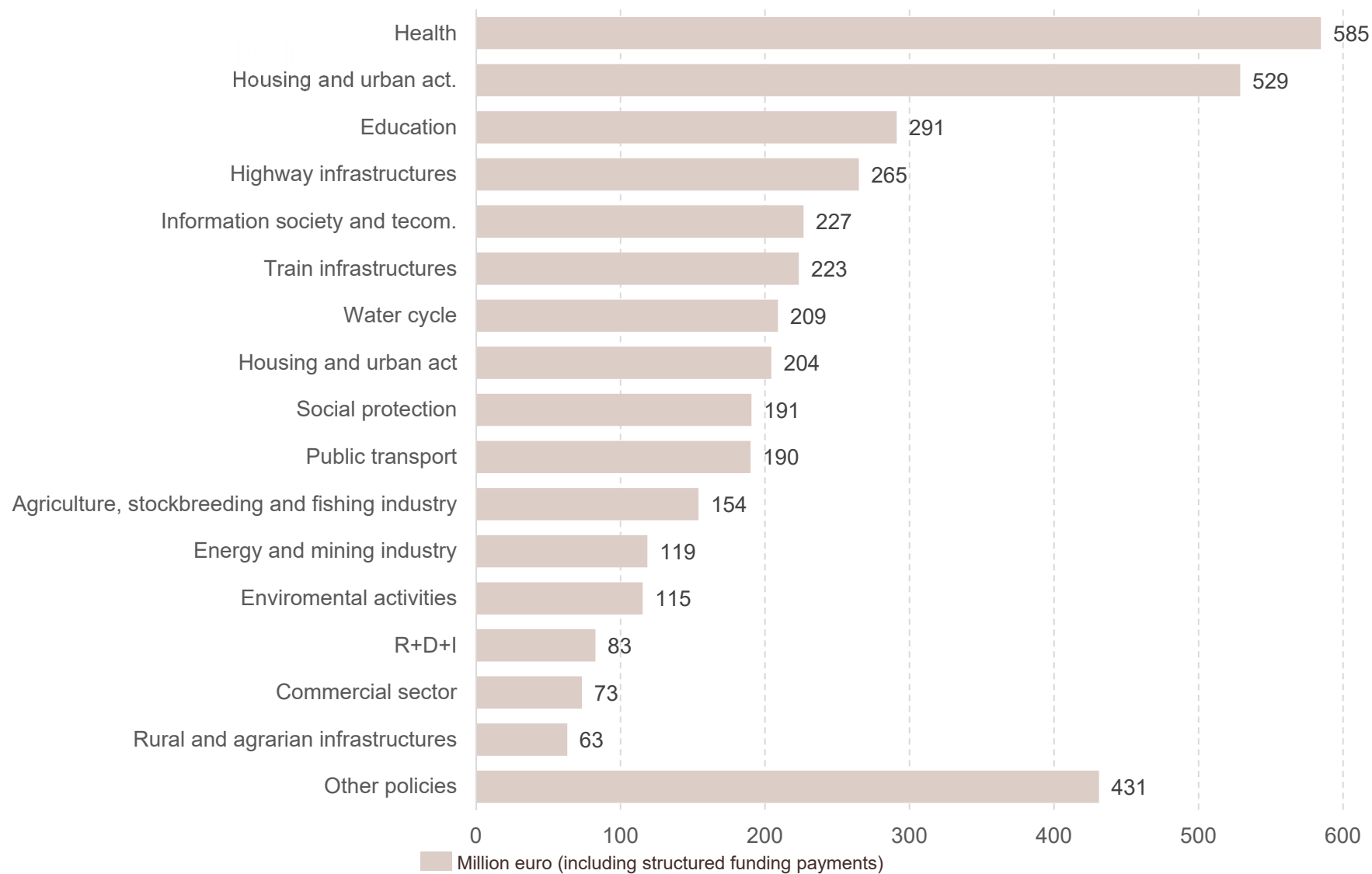
+1,939 M€

Increase in millions of euros over the 2020 budget

Compared to the last
approved budget, the
investment effort almost
doubles.



Investment of the public sector by policies

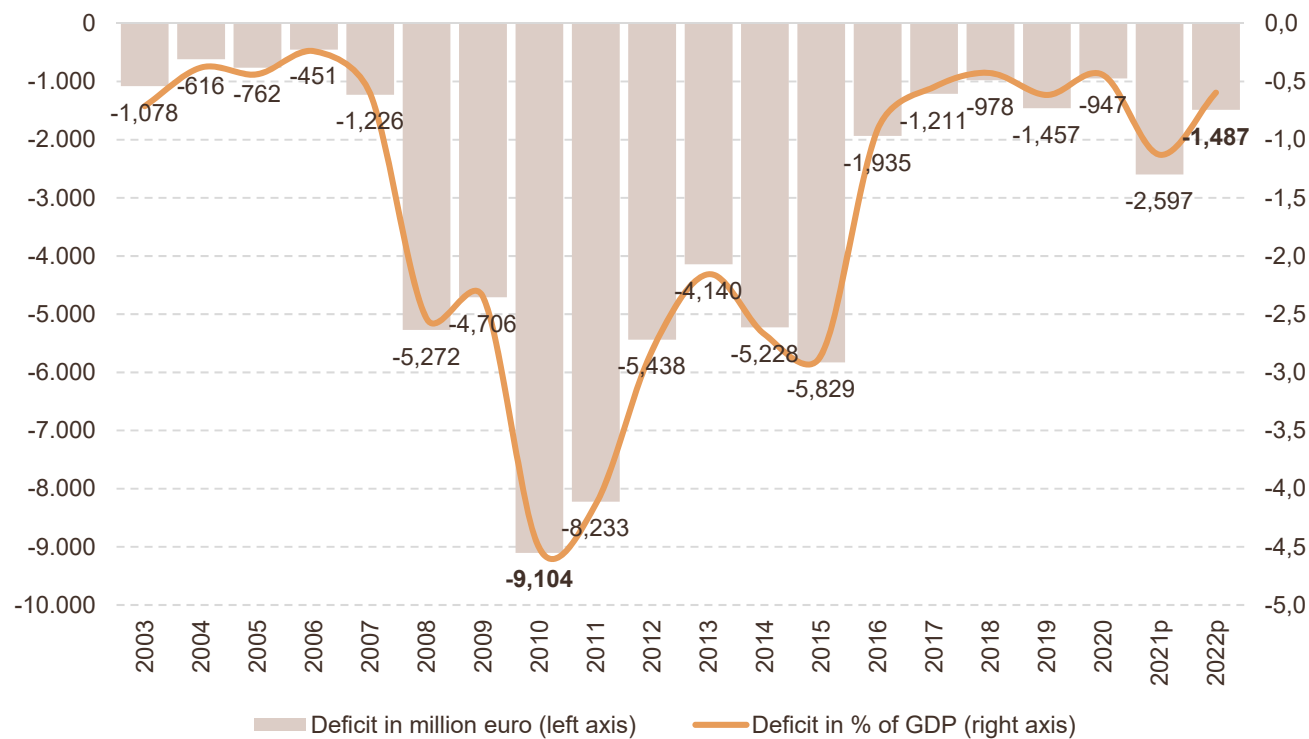


Generalitat's deficit continues at the level of Western sustainable economies

-1,487

Deficit in millions of euros

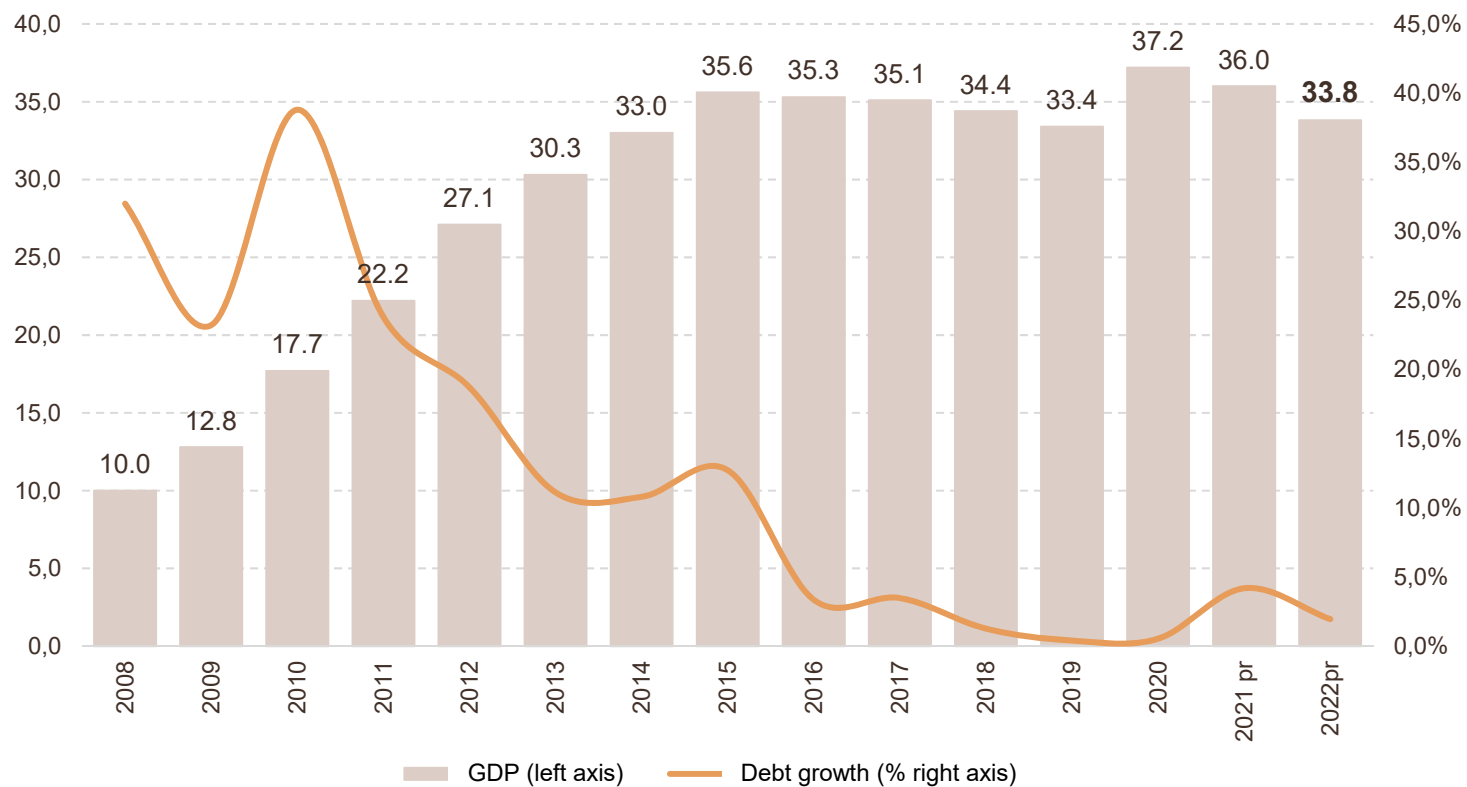
Despite the suspension of fiscal rules, a reference rate remains to finance the Generalitat's deficit, equivalent to 0.6% of GDP.



The burden of debt on GDP is reduced

+33.8
% debt on GDP

Debt on GDP is projected to decline from 36% to 33.8% in 2022.



Budget's perimeters

Expenditure chapters 1 to 8

38,139 M€

Generalitat sector

(1 entity)

42,169 M€

Public sector

(205 entities)

Includes:

- Ministries
- Non-ministerial funds
- Higher bodies
(Parliament,
Public Audit Office,...)

Incudes:

- Generalitat, CatSalut and 20 autonomous administrative entities
- 183 entities with majority shareholding of Generalitat and affiliated, of which:
 - Ferrocarrils de la Generalitat de Catalunya
 - Agència Catalana de l'Aigua
 - Servei Català d'Ocupació
 - Institut Català de la Salut (ICS)
 - Teatre Nacional de Catalunya
 - ATM
 - ICF

03



Budget priorities

Budget priorities

A country of opportunities

Strengthened welfare and public services



585 M€ investment in healthcare

To improve hospital and Primary Care Centres (CAPs) and to purchase materials and improve dental health



500 M€ extraordinary covid

To continue coping with the pandemic in relation to healthcare



+17,663 healthcare personnel provisions

Increase with respect to 2020 to cope with the pandemic and to strengthen healthcare services



+68.9 M€

For a plan to strengthen and transform primary healthcare



+26.6 M€

Investment plan in healthcare for primary care and specialized care



291 M€ investment in education

Continuity during the course 21-22 of over 4.400 professionals in all educational stages



Reduction of P3 student-teacher ratios

Reduction from 25 to 20 students per class for the course 22-23



90 M€

Gratuity of childcare education from 2 to 3 years (P2): 90 M€ for the course 22-23



+22.8 M€

To develop a shock-plan for vocational training



+36.6 M€

For school meals and transport aids



+246.8 M€

Additional endowment to implement the Digital education Plan of Catalonia

Budget priorities

A country of opportunities

Strengthened welfare and public services



+410 M€

Budget increase for Housing to achieve 749 million euros



+387 M€

To increase approval of housing rehabilitation aids and grants



141 M€

To widen the public housing stock with over 3.300 social-rent houses through preferential right acquisition and construction



100 M€

100 million euros for rent payment aids



400 M€

For the Guaranteed citizenship income and pension complements



356 M€

For children and youth programmes



13 M€

To combat energetic poverty



4 M€

To start a pilot plan to implement Universal basic income on December the 1st 2022



1,480 positions for security bodies



840 Mossos' police officials
240 firefighters officials and 300 additional voluntary firefighters
100 Rural officers



20 M€ + 30 M€

For local police stations and investment in firefighters

A country of entrepreneurship, knowledge and sustainable

Stimulating economic activity, research and digitalization, enhancing the green transition to fight the climate emergency

**980.1 M€**

+70 millions to finance public universities

**+248 M€**

For employment policies

**+212.8 M€**

For R+D+I policies

**55 M€**

For industry programmes support

**22.3 M€**

For projects and programs to support entrepreneurship and business transformation

**Catalan Institute of Finances**

To make the ICF become a reference entity for entrepreneurs and SMEs' financing

**149.2 M€**

Endowments to the Climate and natural heritage fund (with resources from the CO2 tax)

**+120.8 M€**

Increase of 120.8 millions for energetic efficiency policies

**698 M€**

For the water cycle policy

**Public energy**

Kick off of a public energy company during the first semester of 2022

**+119 M€**

To support public transport. In addition, 59 M€ are assigned to advance the works of L9 and L10 of Barcelona's metro

Budget priorities

A feminist country

Working for full equality between women and men, protecting fundamental rights



New ministry

Creation of a new ministry of Equality and Feminisms



Gender perspective

For the first time, a Gender perspective Report is presented along with the Budget



92 M€

For equality and feminism policies



Victim's care

Creation of new specialized care services for the victims of domestic violence

Budget priorities

A country that preserves the culture and language

Promoting culture and the use of the Catalan language



385 M€ Ministry of Culture

Increase of 85.2 millions, with the aim to reach the 2% of the Budget. Achieving 1.3% of non-financial non-earmarked expenditure of the ministries



47 M€

To enhance the use of Catalan, in the public sector as a whole



Audio-visual in Catalan

Increase of production, dubbing and subtitling of audio-visual products



+37%

Increase of support for popular culture and equipment through the country

Budget priorities

A country of cohesion, open to the world and modern

Favour territorial balance, encourage foreign actions and transform the Public Administration to adapt it to the XXI century



+ 42 M€

Increase in investment to roll-out optical fibre and digital infrastructures



+19.8 M€

Increase of the Unique Public Work and Services Plan of Catalonia (PUOSC) until reaching 49.8M€



37 M€

To contribute global challenges and to build a fairer and more solidary world through Catalan cooperation



+4 M€

Increase to consolidate the network of the Government's foreign delegations to benefit civil society and the country's institutions



44.8% increase to Ivàlua's contribution

Improving public policy evaluation as a decision-making tool



Fight against tax fraud

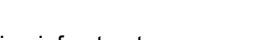
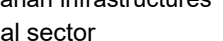
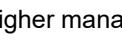
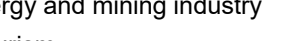
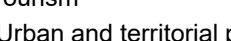
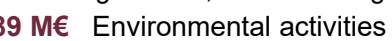
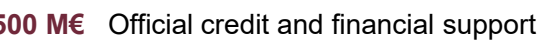
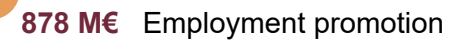
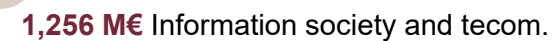
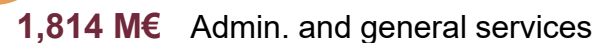
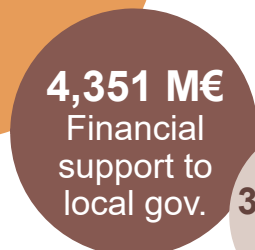
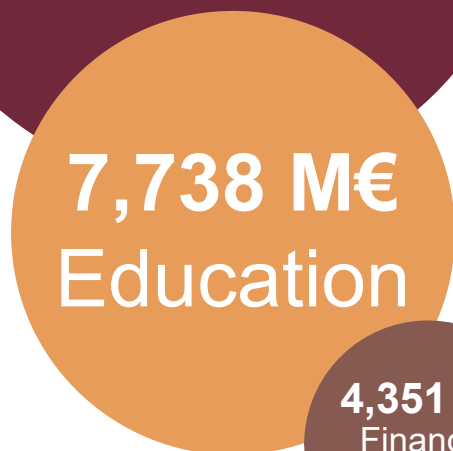
Fiscal design that responds to the post-pandemic social and economic conditions and fights tax fraud



European Funds management

Ensure an efficient allocation and management of the resources of the European Funds to achieve its maximum leverage

Public Sector Budget by policies



Public Sector

42,169 M€

A budget with multiple perspectives with a vision of wellbeing and social progress beyond GDP

Children's expenditure estimation

Following Unicef's methodology, the budget allocated to children is estimated as well as the tax benefits.

26.3%

Weight of the expenditure allocated to children, who represent 18.1% of the total population.

6,500

Euros per child
17.5% higher than the previous budget.

Gender equality

For the first time, the budget contains a gender perspective report and a methodology to advance in gender mainstreaming is being developed.

58%

Of the budget programmes have a high gender transformative power

16.9%

Gender pay gap in Generalitat, below 20.6% of Catalonia

Climatic perspective budget report

For the first time, the expenditure, revenue and tax benefits that contribute to environmental goals have been estimated and published

19.8%

Of the budget programmes have a climatic perspective (Rio's markers).

6.1%

Of the expenditure has climatic perspective.

Sustainable development goals

The budget is linked to the SDGs: Health, Education and Sustainable cities are the goals with more resources





ReActivating Catalonia

Budget 2022
Law 1/2021

Annex 1



Revenues and expenditure composition

Evolution of the entities included in the budget

205

Entities in the public sector

Includes 16 entity entries and 2 entity leavings

	2020	2022
Generalitat	1	1
Autonomous administrative entities and Catalan Healthcare Service	20	21
Autonomous commercial entities	2	1
Public law companies	46	49
Trading companies	27	32
Consortiums ⁽¹⁾	63	64
Foundations ⁽¹⁾	32	37
Total public sector entities of Generalitat	191	205
Other PA-ESA non-majority shareholding entities ⁽²⁾	13	11
Total entities	204	216

(1) Includes consortiums and foundations that are part of the budget according to the ACT 40/2015, of October the 1st, even though they are not under effective control of Generalitat, they have been assigned as part of Generalitat's Administration. They have been incorporated in the consolidated public sector since 2019.

(2) Entities which are included to calculate the deficit, debt and expenditure according to ESA regulations.

Classification of entities that are part of the budget

193

AP-ESA entities

Entities which have an impact on deficit, debt and expenditure rule according to the current regulations.

	Public sector entities	AP-ESA ⁽¹⁾ entities	Total entities included in the budget
Generalitat	1	1	1
Autonomous administrative entities and Catalan Healthcare service	21	21	21
Total administrative public sector entities	22	22	22
Autonomous commercial entities	1	1	1
Public law companies	49	46	49
Trading companies	32	20	32
Consortiums ⁽²⁾	64	59	64
Foundations ⁽²⁾	37	34	37
Total public sector entities	205	182	205
Autonomous administrative entity	-	1	1
Trading company	-	1	1
Consortium	-	6	6
Foundations	-	3	3
Total other entities non-majority shareholding	-	11	11
Total entities	-	193	216

(1) (1) Entities classified in the Administrative Public Sector of the Generalitat (APESA) that are relevant to comply with the budgetary rules (deficit, debt and expenditure rules). Currently not applying in 2022.

(2) Includes consortiums and foundations that are part of the budget according to the ACT 40/2015, of October the 1st, even though they are not under effective control of Generalitat, they have been assigned as part of Generalitat's Administration. They have been incorporated in the consolidated public sector since 2019.

Budget's institutional perimeters

Expenditure chapters 1 to 8

38,139 M€

Generalitat

(1 entity)

Includes ministries and non-ministerial funds.

42,169 M€

Public Sector

(205 entities)

Includes Generalitat, CatSalut, autonomous administrative bodies and 170 entities with majority holding of Generalitat and affiliated

41,535 M€

AP-ESA sector

(193 entitat)

Includes Generalitat and all entities classified as Public Administration according to ESA regulations except public universities (includes those in which Generalitat does not have a majority stake).

38,224 M€

Administrative public sector

(21 entities)

Includes Generalitat, CatSalut and autonomous administrative bodies

33,224 M€

Administrative public sector + ICS

(22 entities)

Includes Generalitat, CatSalut, autonomous administrative bodies and ICS.
It does not include local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

Generalitat revenue budget

Non-financial non-earmarked revenues (M€)

	Budget 2020	Budget 2022	Variation	
			in M€	in %
Income Tax	10,095	11,394	1,299	12.9%
VAT	7,536	7,368	-168	-2.2%
Special taxes	2,733	2,671	-62	-2.3%
Overall Sufficiency Fund	-1,407	-1,403	5	-0.3%
Guarantee Fund for Fundamental Public Services	822	1,027	205	24.9%
Regional financing system advanced payment	19,779	21,057	1,278	6.5%
Settlements t-2	2,256	0	-2,256	-100.0%
Negative settlements 2008-2009	-125	-125	0	0.0%
Total regional financing system advanced payment and settlements	21,910	20,932	-978	-4.5%
Inheritance and donation tax	611	780	169	27.7%
Wealth tax	555	649	94	17.0%
Tax on property transfers, documented legal acts and corporate	2,244	2,504	260	11.6%
Special tax on means of transport	131	82	-49	-37.5%
Environmental taxes	117	318	201	170.9%
Tax on carbon dioxide emissions from mechanical traction vehicles	39	160	121	315.0%
Tax on facilities affecting the environment	73	155	82	113.1%
Rest	6	4	-3	-43.9%
Gambling taxes	252	199	-53	-21.0%
Tax on large shopping areas	12	7	-5	-40.9%
Tax on stays in tourist establishments	74	45	-29	-39.7%
State tax on bank deposits	47	60	13	27.1%
Tax on empty housing	14	9	-5	-36.3%
Tax on bottled beverages with sugar excess	33	26	-7	-21.3%
Civil protection levy	4	5	1	25.7%
Tax on legal entities non-productive assets	3	1	-2	-75.1%
Total own taxes and completely transferred taxes	4,096	4,684	588	14.4%
Mossos d'esquadra police financing regularization	150	336	186	124.2%
DA3 EAC	200	200	0	0.0%
VAT compensation	0	500	500	-
Other non-earmarked revenue	505	604	98	19.5%
Total other non-financial revenue	855	1,640	785	91.8%
Total non-earmarked non-financial revenues	26,862	27,256	394	1.5%



Generalitat

+394 M€

Increase with respect to 2020

Regional financing system advanced payment and settlements decline by 978 M€, while taxes increase by 588 M€ and other non-financial non-earmarked revenues increase 785 M€.



Generalitat's revenue



Generalitat

+394 M€

Non-financial revenues

The Regional financing system advanced payment model contributes by 978 millions less than in 2020, because there are no settlements in 2020.

Non-financial non-earmarked revenues M€

	2020	2022	Var in M€	Var in %
Regional financing system (Advanced payment and settlements)	21,910	2,932	-978	-4.5%
Own and transferred taxes	4,096	4,684	588	14.4%
Mossos and DA 3 EAC	350	535	185	52.9%
VAT (extraordinary resources)	0	500	500	-
Rest	506	605	99	19.6%
Total	26,862	27,256	394	1.5%

Earmarked revenues M€

	2020	2022	Var in M€	Var in %
Recuperation and resilience Mechanism (MRR)	0	1,528	1,528	-
REACT-EU	0	425	425	-
Other without Local government share of CG's revenue	1,426	1,711	285	20.0%
Local government share of Central Government's revenue	3,528	4,124	596	16.9%
Total	4,954	7,788	2,833	57.2%

+2,833 M€

Earmarked revenues of Generalitat

Increase of 1,953 millions from the EU Next Generation Funds (MRR and REACT-EU).

Generalitat's revenue by chapters



Generalitat

+17.3%

Increase with respect
to 2020

The Next Generation
Funds increase revenue
by 1,952 M€

Revenue by chapters M€

	Budget	Budget 2022		Variation excluding NGEU			Total variation	
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Direct taxes	12,817	13,163	-	13,163	347	2.7%	347	2.7%
2. Indirect taxes	13,244	11,738	-	11,738	-1,506	-11.4%	-1,506	-11.4%
3. Fees and other revenues	362	443	-	443	81	22.4%	81	22.4%
4. Current transfers ⁽²⁾	4,986	7,311	310	7,621	2,325	46.6%	2,635	52.9%
5. Property revenues	23	17	-	17	-6	-25.0%	-6	-25.0%
Current revenues	31,431	32,672	310	32,983	1,241	3.9%	1,551	4.9%
6. Real investment sales	9	16	-	16	7	74.0%	7	74%
7. Capital transfers ⁽²⁾	375	375	693	1,068	0	0.0%	693	184.8%
Capital revenue	384	391	693	1,084	7	1.8%	700	182.1%
Non-financial revenue	31,816	33,064	1,003	34,067	1,248	3.9%	2,251	7.1%
8. Var. of financial assets	144	178	949	1,127	34	23.7%	983	682.3%
Total revenue chap 1 to 8 ⁽²⁾	31,960	33,242	1,952	35,194	1,282	4.0%	3,234	10.1%
9. Net revenues from variations of financial liabilities	561	2,945	0	2,945	2,384	424.6%	2,384	424.6%
Total revenue 1 a 9 (net debt refinance)	32,521	36,187	1,952	38,139	3,666	11.3%	5,618	17.3%

(1) Homogeneous

(2) It includes Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

Generalitat's expenditure by chapters

Expenditure by chapters M€



Generalitat

38,139

Chapters 1 to 8

It supposes an increase of 17.3%. Including earmarked resources and general resources

	Budget	Budget 2022		Variation excluding NGEU			Total variation	
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Employee compensations	6,574	7,015	85	7,099	441	6.7%	526	8.0%
2. Current expen. on goods and services	2,386	3,429	284	3,714	1,043	43.7%	1,328	55.6%
3. Interests and financial fees	880	639	-	639	-240	-27.3%	-240	-27.3%
4. Current transfers ⁽²⁾	20,461	22,250	465	22,716	1,789	8.7%	2,255	11.0%
5. Contingency fund	250	300	-	300	50	20.0%	50	20.0%
Current expenditure	30,550	33,634	834	34,468	3,083	10.1%	3,918	12.8%
6. Real investments	488	578	402	980	90	18.5%	492	100.8%
7. Capital transfers ⁽²⁾	735	853	895	1,748	117	15.9%	1,012	137.6%
Capital expenditure	1,223	1,431	1,297	2,727	209	16.9%	1,504	122.9%
Non-financial expenditure	31,774	35,065	2,131	37,195	3,291	10.4%	5,422	17.1%
8. Var. of financial assets ⁽³⁾	748	932	12	944	185	24.7%	196	26.3%
Total expenditure 1 to 8 ⁽²⁾	32,521	35,997	2,142	38,139	3,476	10.7%	5,618	17.3%

(1) Homogeneous

(2) It includes Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

(3) Capital contribution to public sector entities, granting of loans, and acquisition of other financial assets

Generalitat's expenditure by ministries



Generalitat

+17.3%

Increase with respect to 2020

Generalitat will have available 5,618 million euros additional to last passed budget.

Generalitat's expenditures (chapters 1 to 8)

M€

	2020h ⁽¹⁾	2022	Variation 2022-2020h				
			excluding NGEU	%	NGEU	Total	%
Presidential Ministry	647	701	54	8.4%	-	55	8.4%
Vic-pres. and digital policies and territory	1,758	2,270	212	12.1%	299	511	29.1%
Business and Labour	951	1,225	74	7.8%	200	274	28.8%
Economy and Finance	197	184	-13	-6.5%	-	-13	-6.5%
Equality and Feminisms	46	92	45	97.7%	1	46	99.1%
Foreign Action and Open Government	77	94	21	27.8%	-	21	27.8%
Education	5,672	6,556	478	8.4%	406	884	15.6%
Research and Universities	1,293	1,477	144	11.1%	40	184	14.2%
Climate Action, Food and Rural Agenda	877	1,178	151	17.2%	150	300	34.2%
Health	9,715	10,614	580	6.0%	319	899	9.3%
Home Affairs	1,468	1,599	132	9.0%	-	132	9.0%
Socials Rights	2,964	3,861	264	8.9%	633	897	30.3%
Culture	300	385	73	24.5%	12	85	28.4%
Justice	1,049	1,092	43	4.1%	-	43	4.1%
Subtotal Ministries	27,010	31,327	2,259	8.4%	2,058	4,317	16,0%
Non-ministerial funds and Higher Bodies	4,632	6,175	1,450	31.3%	85	1,543	33.3%
Interests	879	637	-242	-27.5%	-	-242	-27.5%
Total chapters 1 to 8 ⁽²⁾	32,521	38,139	3,476	10.7%	2,142	5,618	17.3%

(1) Homogeneous.

(2) It includes Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)



Total Generalitat's expenditure limit



Generalitat

+5,618 M€

Generalitat's expenditure increment

Generalitat's non-earmarked resources and the deficit limit allow the expenditure to increase by 2,503 M€. Earmarked resources from other administrations allow an additional increase of 3,001 M€. Financial expenditure increases by 114 M€.

Generalitat's expenditure limit M€

	2020	2022	Var M€	Var %
Non-financial non-earmarked revenue	26,862	27,256	394	1.5%
Deficit margin	0	1,487	1,487	-
ESA adjustments	651	1,272	622	95.5%
Non-financial non-earmarked limit	27,512	30,015	2,503	9.1%
Earmarked revenue ⁽¹⁾	4,954	7,788	2,833	57.2%
Earmarked ESA adjustments	16	183	167	-
Non-financial earmarked limit	4,970	7,970	3,001	60.4%
Generalitat's non-financial earmarked limit	32,482	37,986	5,503	16.9%
Chapter 8 financial expenditure	39	154	114	-
Generalitat's expenditure limit (chapter 1 to 8)	32,521	38,139	5,618	17.3%

(1) Includes earmarked cash remnants



Non-financial non-earmarked ministerial expenditure limit



Generalitat

+1,975 M€

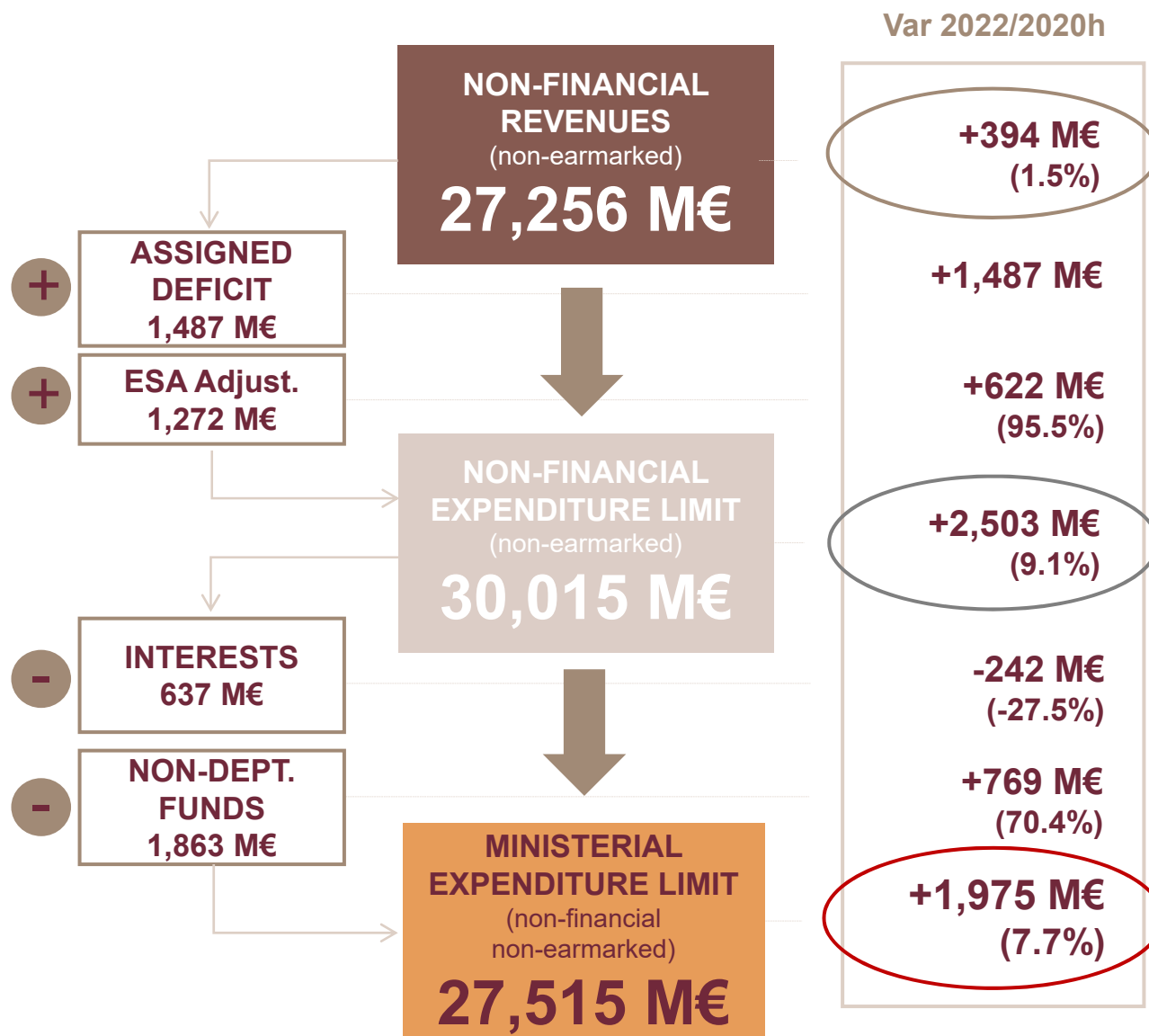
Increase of non-financial
non-earmarked expenditure

For the ministry's priorities and to
complement earmarked funds.

0.6%

Deficit's financing reference
tax as a GDP%

The deficit target is not in enforced for
the year 2022, however a reference tax
to obtain financing has been
established.



Non-financial non-earmarked expenditure limit distribution

1,975 M€

Increase of non-financial non-earmarked ministerial expenditure

29% of the increase is assigned to Health, el 20% to Education and 9.1% to Social Rights.

528 M€

Increase of non-financial non-earmarked non-ministerial expenditure

Cross-ministerial funds include temporary programmes for COVID staff and Next Generation roll-out support staff

Generalitat's expenditure (chapters 1 to 7 and non-financial non-earmarked 8)

M€

	2020h	2022	Var in M€	in %	Distr. Var.	Weight 2022
Presidential Ministry	640	695	54	8.5	2.8%	2.5%
Vic-pres. and digital policies and territory	1,754	1,968	215	12.2	10.9%	7.2%
Business and Labour	505	534	30	5.9	1.5%	1.9%
Economy and Finance	194	177	-17	-8.6	-0.8%	0.6%
Equality and Feminisms	39	59	20	51.5	1.0%	0.2%
Foreign Action and Open Government	74	94	20	27.8	1.0%	0.3%
Education	5,590	5,982	392	7	19.9%	21.7%
Research and Universities	1,172	1,291	120	10.2	6.0%	4.7%
Climate Action, Food and Rural Agenda	490	623	133	27.1	6.7%	2.3%
Health	9,658	10,237	579	6	29.3%	37.2%
Home Affairs	1,467	1,598	131	8.9	6.6%	5.8%
Socials Rights	2,632	2,812	180	6.8	9.1%	10.2%
Culture	288	357	66	23.8	3.5%	1.3%
Justice	1,038	1,088	50	4.8	2.5%	4.0%
Subtotal Ministries	25,540	27,515	1,975	7.7	100.0%	100.0%
Contingency Fund	250	300	50	20		
Cross-ministerial funds	748	1,464	715	95.6		
Higher bodies	95	99	4	4.5		
Interests	879	637	-241	-27.5		
Subtotal non-ministerial	1,972	2,500	528	26.7		
Total	27,512	30,014	2,502	9.1		

Administrative public sector revenue by chapters



Administrative public sector

+17.2%

Increase with respect to 2020

Revenues increase by 5,624 M€ with respect to the previous passed budget, partly thanks to the Next Generations Funds.

Revenue by chapters M€

	Budget	Budget 2022		Variation excluding NGEU			Total variation	
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Direct taxes	12,817	13,163	-	13,163	347	2.7%	347	2.7%
2. Indirect taxes	13,244	11,738	-	11,738	-1,506	-11.4%	-1,506	-11.4%
3. Fees and other revenues	492	584	-	584	92	18.8%	92	18.8%
4. Current transfers ⁽²⁾	4,932	7,247	310	7,557	2,315	46.9%	2,625	53.2%
5. Property revenues	26	21	-	21	-5	-18.6%	-5	-18.6%
Current revenues	31,150	32,754	310	33,064	1,244	3.9%	1,554	4.9%
6. Real investment sales	9	16	-	16	7	74.0%	7	74.4%
7. Capital transfers ⁽²⁾	375	375	693	1,068	0	0.0%	693	184.8%
Capital revenue	384	391	693	1,084	7	1.8%	700	182.1%
Non-financial revenue	31,894	33,145	1,003	34,148	1,251	3.9%	2,254	7.1%
8. Var. of financial assets	144	181	949	1,130	37	25.6%	986	683.2%
Total revenue chap 1 to 8 ⁽²⁾	32,039	33,326	1,952	35,279	1,288	4.0%	3,240	10.1%
9. Net revenues from variations of financial liabilities	561	2,945	0	2,945	2,384	424.6%	2,384	424.6%
Total revenue 1 a 9 (net debt refinance)	32,600	36,271	1,952	38,224	3,671	11.3%	5,624	17.2%

(1) Homogeneous

(2) It includes Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

Administrative public sector expenditure by chapters



Administrative public sector

+17.2%

Increase with respect to 2020

Expenditure increases by 5,624 M€ with respect to the previous passed budget, including Next Generation Funds.

Expenditure by chapters M€

	Budget	Budget 2022		Variation excluding NGEU			Total variation	
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Employee compensations	6,730	7,177	85	7,261	447	6.6%	532	7.9%
2. Current expen. on goods and services	7,800	9,031	287	9,317	1,231	15.8%	1,517	19.5%
3. Interests and financial fees	880	639	-	639	-240	-27.3%	-240	-27.3%
4. Current transfers ⁽²⁾	14,961	16,562	463	17,025	1,601	10.7%	2,064	13.8%
5. Contingency fund	250	300	-	300	50	20.0%	50	20.0%
Current expenditure	30,620	33,709	834	34,543	3,089	10.1%	3,923	12.8%
6. Real investments	659	753	622	1,375	94	14.2%	716	108.6%
7. Capital transfers ⁽²⁾	573	686	675	1,360	113	19.7%	788	137.5%
Capital expenditure	1,232	1,439	1,297	2,735	207	16.8%	1,503	122.0%
Non-financial expenditure	31,852	35,148	2,131	37,278	3,295	10.3%	5,426	17.0%
8. Var. of financial assets ⁽³⁾	748	934	12	945	186	24.8%	197	26.4%
Total expenditure 1 to 8 ⁽²⁾	32,600	36,081	2,142	38,224	3,481	10.7%	5,624	17.2%

(1) Homogeneous

(2) It includes Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

(3) Capital contribution to public sector entities, granting of loans, and acquisition of other financial assets

Administrative public sector and ICS revenue by chapters



APS+ICS

+17.5%

Increase with respect to 2020

Revenue increases by 5,033 M€ with respect to the previous passed budget, partly thanks to the Next Generations Funds.

Revenue by chapters M€

	Budget	Budget 2022			Variation excluding NGEU		Total variation	
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Direct taxes	12,817	13,163	-	13,163	347	2.7%	347	2.7%
2. Indirect taxes	13,244	11,738	-	11,738	-1,506	-11.4%	-1,506	-11.4%
3. Fees and other revenues	557	649	-	649	92	16.6%	92	16.6%
4. Current transfers ⁽²⁾	1,117	2,840	310	3,151	1,723	154.3%	2,034	182.1%
5. Property revenues	26	21	-	21	-5	-18.6%	-5	-18.6%
Current revenues	27,760	28,412	310	28,723	652	2.3%	962	3.5%
6. Real investment sales	9	16	-	16	7	74.0%	7	74.0%
7. Capital transfers ⁽²⁾	341	343	693	1,036	2	0.4%	694	203.5%
Capital revenue	351	359	693	1,052	8	2.4%	701	200.0%
Non-financial revenue	28,111	28,771	1,003	29,775	660	2.3%	1,664	5.9%
8. Var. of financial assets	144	181	949	1,130	37	25.6%	986	683.2%
Total revenue chap 1 to 8 ⁽²⁾	28,255	28,953	1,952	30,905	697	2.5%	2,650	9.4%
9. Net revenues from variations of financial liabilities	561	2,945	-	2,945	2,384	424.6%	2,384	424.6%
Total revenue 1 a 9 (net debt refinance)	28,817	31,898	1,952	33,850	3081	10.7%	5,033	17.5%

(1) Homogeneous

(2) It doesn't include Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

Administrative public sector and ICS expenditure by chapters



APS+ICS

+17.5%

Increase with respect to 2020

Expenditure increases by 5,033 M€ with respect to the previous passed budget, including Next Generation Funds.

Expenditure by chapters M€

	Budget	Budget 2022		Variation excluding NGEU			Total variation	
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Employee compensations	8,899	9,663	185	9,848	763	8.6%	949	10.7%
2. Current expen. on goods and services	8,395	9,625	287	9,912	1,230	14.7%	1,517	18.1%
3. Interests and financial fees	880	639	-	639	-240	-27.3%	-240	-27.3%
4. Current transfers ⁽²⁾	8,447	9,140	363	9,502	693	8.2%	1,056	12.5%
5. Contingency fund	250	300	-	300	50	20.0%	50	20.0%
Current expenditure	26,871	29,367	834	30,202	2,497	9.3%	3,331	12.4%
6. Real investments	682	776	622	1,398	94	13.7%	716	104.9%
7. Capital transfers ⁽²⁾	539	653	675	1,328	114	21.2%	789	146.4%
Capital expenditure	1,221	1,429	1,297	2,726	209	17.0%	1,505	123.2%
Non-financial expenditure	28,092	30,796	2,131	32,928	2,705	9.6%	4,836	17.2%
8. Var. of financial assets ⁽³⁾	725	911	12	922	186	25.6%	197	27.2%
Total expenditure 1 to 8 ⁽²⁾	28,817	31,707	2,142	33,850	2,890	10.0%	5,033	17.5%

(1) Homogeneous

(2) It doesn't include Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

(3) Capital contribution to public sector entities, granting of loans, and acquisition of other financial assets

Public sector revenue by chapters



Public sector

+17.1%

Increase with respect
to 2020

Total revenue
increase by 6,167 M€

Revenue by chapters M€

	Budget	Budget 2022		Variation excluding NGEU			Total variation	
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Direct taxes	12,817	13,163	-	13,163	347	2.7%	347	2.7%
2. Indirect taxes	13,244	11,738	-	11,738	-1,506	-11.4%	-1,506	-11.4%
3. Fees and other revenues	2,798	2,867	-	2,867	69	2.5%	69	2.5%
4. Current transfers ⁽²⁾	5,721	8,149	310	8,460	2,428	42.4%	2,739	47.9%
5. Property revenues	148	157	-	157	9	5.9%	9	5.9%
Current revenues	34,727	36,075	310	36,385	1,347	3.9%	1,658	4.8%
6. Real investment sales	112	283	-	283	171	153.1%	171	153.1%
7. Capital transfers ⁽²⁾	416	445	693	1,138	29	7.0%	722	173.5%
Capital revenue	528	728	693	1,421	200	37.9%	893	169.2%
Non-financial revenue	35,255	36,803	1,003	37,806	1,548	4.4%	2,551	7.2%
8. Var. of financial assets	359	760	949	1,709	401	111.6%	1,350	375.9%
Total revenue chap 1 to 8 ⁽²⁾	35,615	37,563	1,952	39,515	1,949	5.5%	3,901	11.0%
9. Net revenues from variations of financial liabilities	388	2,654	0	2,654	2,266	583.9%	2,266	583.9%
Total revenue 1 a 9 (net debt refinance)	36,003	40,217	1,952	42,169	4,214	11.7%	6,167	17.1%

(1) Homogeneous

(2) It includes Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

Public sector expenditure by chapters



Public sector

+17.1%

Increase with respect to 2020

Expenditure increases by 6,167 M€ with respect to the previous passed budget, including Next Generation Funds.

Expenditure by chapter M€

	Budget	Budget 2022		Variation excluding NGEU		Total variation		
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Employee compensations	11,909	13,185	186	13,371	1,276	10.7	1,462	12.3
2. Current expen. on goods and services	8,537	9,427	288	9,716	890	10.4	1,179	13.8
3. Interests and financial fees	1,244	982	-	982	-262	-21	-262	-21
4. Current transfers ⁽²⁾	11,631	12,844	360	13,203	1,213	10.4	1,572	13.5
5. Contingency fund	250	300	-	300	50	20	50	20
Current expenditure	33,571	36,738	834	37,572	3,166	9.4	4,001	11.9
6. Real investments	1,380	1,937	634	2,571	557	40.3	1,190	86.2
7. Capital transfers ⁽²⁾	613	706	675	1,380	93	15.1	767	125.1
Capital expenditure	1,994	2,643	1,308	3,951	649	32.6	1,957	98.2
Non-financial expenditure	35,565	39,381	2,142	41,523	3,816	10.7	5,959	16.8
8. Var. of financial assets ⁽³⁾	438	646	-	646	208	47.6	208	47.6
Total expenditure 1 to 8 ⁽²⁾	36,003	40,027	2,142	42,169	4,024	11.2	6,167	17.1

(1) Homogeneous

(2) It includes Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

(3) Capital contribution to public sector entities, granting of loans, and acquisition of other financial assets

Administrative public sector's in ESA terms (AP-ESA) revenue by chapters



AP-ESA sector

+17.2%

Increase with respect to 2020

Total revenue increase by 6,066 M€, of which 1,952 M€ correspond to Next Generation Funds.

Revenue by chapters M€

	Budget	Budget 2022		Variation excluding NGEU		Total variation		
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Direct taxes	12,817	13,163		13,163	347	2.7%	347	2.7%
2. Indirect taxes	13,244	11,738		11,738	-1,506	-11.4%	-1,506	-11.4%
3. Fees and other revenues	2,506	2,613		2,613	106	4.2%	106	4.2%
4. Current transfers ⁽²⁾	5,784	8,171	310	8,482	2,388	41.3%	2,698	46.7%
5. Property revenues	100	96	-	96	-4	-4.00%	-4	-4.0%
Current revenues	34,451	35,782	310	36,092	1,331	0%	1,642	0%
6. Real investment sales	113	285	-	285	172	0%	172	0%
7. Capital transfers ⁽²⁾	400	434	693	1,126	33	0%	726	0%
Capital revenue	513	719	693	1,412	206	0%	898	0%
Non-financial revenue	34,964	36,501	1,003	37,504	1,537	0%	2,540	0%
8. Var. of financial assets	86	285	949	1,234	200	0%	1,149	0%
Total revenue chap 1 to 8 ⁽²⁾	35,050	36,786	1,952	38,738	1,736	5.00%	3,688	10.5%
9. Net revenues from variations of financial liabilities	420	2,798	0	2,798	2,377	565.9%	2,377	565.9%
Total revenue 1 a 9 (net debt refinance)	35,470	39,584	1,952	41,536	4,114	11.6%	6,066	17.1%

(1) Homogeneous

(2) It includes Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

Administrative public sector's in ESA terms (AP-ESA) expenditure by chapters



AP-ESA sector

+17.1%

Increase with respect to 2020

Expenditure increases by 6,066 M€ with respect to the previous passed budget, including Next Generation Funds.

Expenditure by chapters M€

	Budget	Budget 2022		Variation excluding NGEU			Total variation	
	2020h ⁽¹⁾	CG	NGEU	Total	in M€	in %	in M€	in %
1. Employee compensations	11,908	1,150	186	13,336	1,242	10.4	1,428	12.0
2. Current expen. on goods and services	8,383	9,273	288	9,561	890	10.6	1,178	14.1
3. Interests and financial fees	1,229	962	-	962	-267	-21.8	-267	-21.8
4. Current transfers ⁽²⁾	11,621	12,850	360	13,209	1,229	10.6	1,588	13.7
5. Contingency fund	250	300	-	300	50	20	50	20.0
Current expenditure	33,391	36,534	834	37,368	3,143	9.4	3,977	11.9
6. Real investments	1,307	1,943	634	2,477	536	41	1,170	89.5
7. Capital transfers ⁽²⁾	615	709	675	1,383	94	15.3	768	125.0
Capital expenditure	1,922	2,551	1,308	3,860	630	32.8	1,938	100.9
Non-financial expenditure	35,513	39,085	2,142	41,228	3,773	10.7	5,915	16.8
8. Var. of financial assets ⁽³⁾	157	308	-	308	151	96.4	151	96.4
Total expenditure 1 to 8 ⁽²⁾	35,470	39,393	2,142	41,536	3,924	11.1	6,066	17.1

(1) Homogeneous

(2) It includes Local government share of Central Government's revenue nor European Agricultural Guarantee fund (EAGF)

(3) Capital contribution to public sector entities, granting of loans, and acquisition of other financial assets