SDG Goal 1	No poverty
SDG Target 1.b	**Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions**
SDG Indicator 1.b.1	**Pro-poor public social spending**
Time series	**Government expenditure on social protection**

1. General information on the time series

- Date of national metadata: 15 September 2025
- National data: http://sdg-indicators.de/1-b-1/
- Definition: The time series measures the share of government spending on social protection in total government spending.
  It does not explicitly refer to government spending that benefits the poorest 20% of the population, as requested in the indicator's metadata.
- Disaggregation:

2. Comparability with the UN metadata

- Date of UN metadata: December 2021
- UN metadata: https://unstats.un.org/sdgs/metadata/files/Metadata-01-0b-01.pdf
- The time series is partly compliant with the UN metadata.

3. Data description

- The data is part of the national accounts of the Federal Statistical Office. The data on government spending on social protection is classified based on the UN Classification of the Functions of Government (COFOG).

4. Access to data source

- National accounts – General government expenditure: functions of government (COFOG) – GENESIS online 81000-0413:
  https://www-genesis.destatis.de/genesis//online?operation=table&code=81000-0413&bypass=true&language=en

5. Metadata on source data

- Quality Report – National Accounts:
  https://www.destatis.de/EN/Methods/Quality/QualityReports/National-Accounts-Domestic-Product/national-accounts.pdf

6. Timeliness and frequency

- Timeliness: t + 10 months
- Frequency: Annual

7. Calculation method

- Unit of measurement: Percentage
- Calculation:

$$\text{Government expenditure on social protection} = \frac{\text{Government spending on social protection [BnEUR]}}{\text{Total government spending [BnEUR]}} \cdot 100 \, [\%]$$