



General government expenditure by function (COFOG) (gov_10a_exp)

Reference Metadata in Euro SDMX

Metadata Structure (ESMS)

Compiling agency: Eurostat, the statistical office of the European Union

Eurostat metadata

Reference metadata

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1. Contact

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1.1. Contact organisation	Eurostat, the statistical office of the European Union
1.2. Contact organisation unit	D.1: Excessive deficit procedure, methodology and GFS

1.5. Contact mail address	2920 Luxembourg LUXEMBOURG
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2. Metadata update Top	
2.1. Metadata last certified	22/04/2024
2.2. Metadata last posted	22/04/2024
2.3. Metadata last update	22/04/2024

3. Statistical presentation Top	
3.1. Data description	
<p>Government expenditure by COFOG (UNSD classification of functions of government, replicated in ESA2010) function and type notified by national authorities in Table 11 of the ESA 2010 transmission programme.</p> <p>Data are presented in millions of Euro, millions of national currency units (euro-fixed where appropriate) and as a percentage of GDP.</p> <p>Geographic coverage: EU and euro area, Iceland, Norway and Switzerland.</p> <p>Main sources of data: National authorities.</p>	
3.2. Classification system	
<p>Total general government expenditure is classified by functions (COFOG divisions and groups - COFOG levels I and II) and broken down by types of expenditure on the basis of ESA 2010 transactions.</p>	
3.3. Coverage - sector	
<p>General government sector defined in ESA 2010 (paragraph 2.111) as including "institutional units which are non-market producers whose output is intended for individual and collective consumption, and are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth".</p>	
3.4. Statistical concepts and definitions	
<p>The table provides a breakdown of expenditure of general government by economic function and by type of transaction.</p> <p>The indicators are as reported under table 11 'Expenditure of general government by function (COFOG)' of the ESA 2010 transmission programme.</p> <p>For definitions, see European system of accounts, 2013 edition (ESA 2010), and the Eurostat Manual on the sources and methods for the compilation of COFOG statistics (2019 edition).</p>	
3.5. Statistical unit	
<p>Institutional units and groupings of units as defined in ESA 2010 and COFOG.</p> <p>The institutional units included to general government sector (S.13) according to ESA 2010 (paragraph 2.112) are the following:</p> <ol style="list-style-type: none"> general government units which exist through a legal process to have judicial authority over other units in the economic territory, and administer and finance a group of activities, principally providing non-market goods and services, intended for the benefit of the community; a corporation or quasi-corporation which is a government unit, if its output is mainly non-market and a government unit controls it; non-profit institutions recognised as independent legal entities which are non-market producers and which are controlled by general government; autonomous pension funds, where there is a legal obligation to contribute, and where general government manages the funds with respect to the settlement and approval of contributions and benefits. 	

3.6. Statistical population
Target population is the general government sector and its subsectors.
3.7. Reference area
EU Member States, EU and euro area aggregates, Iceland, Norway and Switzerland.
3.8. Coverage - Time
The legal requirement for first level COFOG (division level) is that all series should start in 1995, subject to derogations. However, in practice, the length of the series available varies widely from one country to another. The provision of COFOG level II (group level) data is compulsory for general government only, subject to derogations, from 2001 onwards.
3.9. Base period
Not applicable. All data is at current prices.

4. Unit of measure Top
Data are presented in millions of Euro, millions of national currency units and as a percentage of GDP. The nominal GDP (GDP at current prices) used corresponds to the data vintage. For euro area countries, for reference periods prior to accession of the country to the euro area, data in national currency are expressed in euro-fixed, that is the former national currency divided by the irrevocable exchange rate.

5. Reference Period Top
The reference period is the calendar year.

6. Institutional Mandate Top
6.1. Institutional Mandate - legal acts and other agreements
National Accounts are compiled in accordance with the European System of Accounts (ESA 2010) adopted in the form of a Council Regulation dated 26 June 2013, No 549/2013 and published in the Official Journal L 174 of the 26/06/2013. The legal basis for compilation and transmission of the dataset the "General government expenditure function (COFOG)" is Table 11 of the ESA 2010 transmission programme - Annex B of Council Regulation (EC) N° 549/2013 of 26 June 2013 .
6.2. Institutional Mandate - data sharing
Data are transmitted to the OECD, the ECB and selected other Commission services a few hours before release.

7. Confidentiality Top
7.1. Confidentiality - policy
Regulation (EC) No 223/2009 on European statistics (recital 24 and Article 20(4)) of 11 March 2009 (OJ L 87, p. 164), stipulates the need to establish common principles and guidelines ensuring the confidentiality of data used for the production of European statistics and the access to those confidential data with due account for technical developments and the requirements of users in a democratic society.
7.2. Confidentiality - data treatment
According to policy rules (see point 7.1).

8. Release policy

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8.1. Release calendar

According to Regulation 549/2013, data for reference year t and - as relevant - revisions of earlier years - are to be transmitted to Eurostat by t+12 months. Data is then gradually processed and validated and released by around t+14 months. The main release of data thus occurs in February of each year. This is also indicated in the release calendars on Eurostat website (Statistics Explained, news items). Aside from these main releases, any updated data transmitted by Member States is processed and released upon validation.

8.2. Release calendar access

see 8.1.

8.3. Release policy - user access

Data are disseminated simultaneously to all interested parties through a database update and on Eurostat's website (see "Accessibility and clarity" below for more details). However, data are transmitted - under embargo - to the OECD, the ECB and selected other Commission Services a few hours before release. Data are also shared under embargo with the OECD and selected other Commission Services.

9. Frequency of dissemination

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Annual data. However, countries may choose to update their data at any time. Eurostat releases such more frequent revisions after validation. This implies also updates in EU/EA aggregates.

10. Accessibility and clarity

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10.1. Dissemination format - News release

A yearly news release is published once all data related to a particular reference period is validated and released.

10.2. Dissemination format - Publications

Online publication on [Statistics Explained](#).

10.3. Dissemination format - online database

Not available.

10.4. Dissemination format - microdata access

Not available.

10.5. Dissemination format - other

<http://ec.europa.eu/eurostat>

10.6. Documentation on methodology

The methodological framework is the European system of accounts (ESA 2010), and the 'Classification of the functions of government' (COFOG), United Nations, 1999 as well as the 'Manual on sources and methods for the compilation of [COFOG statistics - Classification of the Functions of Government \(COFOG\)](#)', [Eurostat, 2019 edition](#).

10.7. Quality management - documentation

The progress in respect of data availability and quality is reviewed and reported on in Eurostat reports to the data compilers from Member States. Eurostat has established an annual forum for COFOG data compilers (COFOG Task Force), where data quality is reviewed in depth with a view to further improving comparability. Eurostat's annual

report on structural indicators to the Economic Policy Committee contains a section on COFOG availability and data quality.

11. Quality management

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11.1. Quality assurance

The consistency, coherence and plausibility of the data is checked for each transmission and Member States are asked for additional information in case of any doubts on data quality.

However, due to the complexity, volume and heterogeneity of data sources, quality assurance is based to a large extent on assessing primary sources and processes rather than the final product.

Eurostat undertakes EDP dialogue and methodological visits to Member States, during which it reviews government finance statistics data.

11.2. Quality management - assessment

A quality assessment procedure is in place that involves arithmetic and quality checks as well as checks on consistency with other government datasets by Eurostat on data received by Member States.

12. Relevance

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12.1. Relevance - User Needs

COFOG data can be used for analysing the quality of public expenditure, especially trends in government expenditure on particular functions or purposes over time and inter-country comparisons (allowing however for the differences in the composition of government sector and in the institutional arrangements in different countries). COFOG data is used by a variety of Commission Services for policy analysis.

12.2. Relevance - User Satisfaction

Not available.

12.3. Completeness

All Member States and three EFTA countries provide data, however the series length is not satisfactory in all cases.

13. Accuracy

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13.1. Accuracy - overall

Data for government finance statistics are in general associated with a high level of overall accuracy.

13.2. Sampling error

Not available.

13.3. Non-sampling error

Not available.

14. Timeliness and punctuality

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14.1. Timeliness

Compulsory transmission is once a year at t+12 months after the end of the reference period. Certain countries revise data more frequently on a voluntary basis. EU/EA aggregates are updated along with Member States' data.

14.2. Punctuality

For most Member States and EFTA countries, the data are delivered according to the deadlines set by legislation.

15. Coherence and comparability

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15.1. Comparability - geographical

The underlying methodological framework is the European system of accounts (ESA 2010), which ensures a high degree of comparability. Please also refer to the country notes included in section 19 (Comment).

15.2. Comparability - over time

ESA 2010 requires time series to be consistent over time, which are produced by most of the EU Member States. In some countries, methodological breaks can affect time series (normally on a temporary basis). Backward calculations of time series are provided to ensure full time coherence. However, methodological changes need not always refer to past data. For some additional information on series breaks, please see the caveats in section 19 Comment.

15.3. Coherence - cross domain

The cross-domain coherence checking concentrates on the consistency of government data sets. Data is also compared to some satellite accounts' data as well as to the wider national accounts.

15.4. Coherence - internal

Datasets are carefully checked for the internal consistency. A release of non-internally consistent data should be exceptional and would be accompanied by the caveats in Section 19 Comment.

16. Cost and Burden

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Not available.

17. Data revision

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17.1. Data revision - policy

To further specify the [general Eurostat revision policy](#), the following revision policy has been established for government finance statistics.

Revision policy is set at the level of national authorities. In general, the data are revised for the latest years according to change from preliminary to half-finalised and final data sources. The complete time series can be revised due to changes in the methodology or methods of data compilation, correction of errors or in case of major and benchmark revisions. Revisions are accepted at any time and following validation, data is the republished for the country and EU / euro area aggregates concerned.

17.2. Data revision - practice

Data revisions may occur at any time. Major changes in methodology are the result of legislation, and therefore announced in the Official Journal. However, some changes may be implemented beforehand on the basis of gentlemen's agreements.

All reported errors (once validated) result in corrections of the disseminated data. Reported errors are corrected in the disseminated data as soon as the correct data have been validated.

Data for specific countries may be published even if they are missing for other countries or flagged as provisional. They are replaced with final data once transmitted

and validated. European aggregates are recalculated every time new data is published and are released simultaneously.

Whenever new data are provided and validated, the already disseminated data are updated.

In routine revisions, the length of the time series revised is country-specific and depends on the relevance of source data updates. .

Within each GFS table, aggregates and components are revised at the same time. Between different GFS tables, the update schedule for routine revisions may differ.

As part of routine revisions, temporal consistency (annual/quarterly) is usually established at coinciding transmission deadlines.

While the revision calendar for government finance statistics is described by the scheduled releases indicated on the Eurostat website, revisions can occur at any time.

The impact of routine and major revisions is analysed prior to data validation and documented in metadata in case of notable changes.

Notable time series breaks caused by changes in data sources or incomplete application of a methodological change are flagged. Major revisions remove such breaks in series as far as feasible. .

Major revisions are documented internally and described in metadata and data releases in broad terms.

Coordinated major revisions are pre-announced, though individual countries may undertake additional major revisions. In addition, before and during implementation, major revisions in national accounts are communicated.

18. Statistical processing

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18.1. Source data

Data are primarily derived from administrative and other records of general government and are consistent with other government finance statistics tables.

18.2. Frequency of data collection

In general, for ESA2010 table 11 the collection of data is annual. Countries may also revise and transmit data more frequently.

18.3. Data collection

The collection of the data is carried out with the use of the relevant reporting table of the ESA 2010 transmission programme (Table 11 Expenditure of general government and sub-sectors by function (COFOG)), completed by national authorities.

Once data are compiled by national authorities in the reporting format, they are transmitted in SDMX-format to Eurostat as well as to OECD.

18.4. Data validation

Data are loaded into the Eurostat Reference Database once validated by Eurostat. The validation process consists of arithmetic and quality checks, consistency checks with ESA 2010 methodology as well as selected coherence and plausibility verifications.

When data are validated by Eurostat, they are transmitted to OECD, Commission Services and ECB.

18.5. Data compilation

Accounting conventions are those of ESA 2010 and the COFOG classification.

For sector S.13, items D.4, D.7, and D.9 are to be consolidated. As a result, for these items and also for total expenditure (TE), the sum of subsectors does not equal the

sector value.

Data are transmitted in national currency. Eurostat converts into euro using annual average exchange rates.

Percentage of GDP calculations are based on annual GDP data submitted to Eurostat.

EU and euro area series are formed by the aggregation of the country data.

18.6. Adjustment

Data are not adjusted.

19. Comment

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Country footnotes (please refer additionally to metadata published under gov_10a_main):

Country	Explanatory footnotes
EU and euro area aggregates	While a significant effort was undertaken to harmonise the recording of government measures to alleviate the impact of increasing energy prices, a full harmonisation of data for the reference year 2022 was not yet achieved. Data for the EU and euro area aggregates (2022), Belgium (2022), Germany (2020-2022), Spain (2022), France (2021-2022) and Portugal (2022) is provisional.
BE	The general government accounts of 2015 were influenced strongly by the implementation Sixth State Reform, which has transferred competences, like child allowances, subsidies,... from the federal government level (S.1311) and the social security sector (S.1314) to the state government (S.1312). This has changed the financial weight of the different levels of power.
BG	Data at more detailed level of COFOG breakdown (II level; COFOG groups) are provisional.
CZ	Recording of sales of UMTS and LTE licences and emission permits allowances was revised in whole time series in accordance with the Eurostat methodology guidelines. The subsidies (D.3) were reclassified according to recommendation of the 15th COFOG TF in whole time series. All interest (D.41p) was reclassified to COFOG group 0107 in whole time series. The gross fixed capital formation (P.51g) resulting from R&D was reclassified since the year 2007. This reclassification has not been made for the year 2006 and earlier because there are not sufficient data sources for this reclassification available.
DK	Some negative values are being investigated by the authorities. Distributive transactions relating to military aid to Ukraine DKK 837 million are currently classified in group 02.1. These amounts will be reclassified to group 02.3 in the next transmission of 2022 data.
DE	Series break between 1999 and 2000 due to the detailed compilation of II level COFOG data leading to re-allocation between functions; 2020 and 2021: Compensation payments for keeping hospital beds free for COVID-19 patients are currently recorded in P.2 in group 07.6. These are compensation payments for keeping hospital beds free that

	<p>are held for COVID-19 patients and are not available for the actual treatment of patients. This scheme was introduced at the beginning of the COVID-pandemic and its purpose was to keep bed free in order to have enough beds at hospitals to treat any case of COVID-19 illness. Some compensatory payments in D.7 in relation to the COVID-19 pandemic will be moved to groups 08.1 and 08.2 in the next revision of data.</p>
EE	<p>From 1995 to 1999, P.5 (gross capital formation) includes NP (Acquisition less disposals of non-financial non produces assets); More data sources are available from 2004 onwards. This can create a break in some series.</p>
IE	<p>Break in series in the COFOG allocation of D.1 and D.62 between 2010 and 2011, due to new data sources not being available for earlier years.</p> <p>In 2014 the sector classification of the Social Insurance Fund (SIF) was reviewed as part of ESA2010 implementation. As it did not meet the institutional unit criteria it was reclassified from S.1314 to S.1311. Subsequently, as only one other Member State did not present S.1314, Ireland was requested by Eurostat in the 2019 Excessive Deficit Procedure Dialogue Visit to reflect on reporting the SIF in S.1314 in order to harmonise practices with other Member States.</p> <p>The CSO is in agreement with Eurostat that presenting the S.1314 subsector would facilitate harmonisation and comparability with other Member States. With the September 2021 EDP transmission, and corresponding quarterly GFS reporting, Ireland has implemented the subsector with a time series beginning in 2017Q1. This change has no impact on the aggregate data rather S.1311 is reduced by the amounts now shown in S.1314.</p> <p>Reserves of fuels maintained by NORA have historically been captured under COFOG group 04.5, it is intended to move these amounts to COFOG group 04.3 for the next transmission.</p>
EL	<p>Most R&D expenditure is classified into COFOG group 01.5 'R&D general public services</p>
ES	<p>The breakdown between groups 07.2 and 07.3 of P.5 is by healthcare provider. For 1995-2000, no distinction is made between groups 07.2 and 07.3.</p>
FR	<p>General government individual consumption expenditure (P.31) and social transfers in kind – purchased market production (D.632) includes amounts connected with the temporary recording of public broadcasting services. These amounts are recorded in COFOG group 'public broadcasting' (08.3).</p> <p>General government other current transfers (D.7) include amounts related to the temporary recording of the deficit impact of SNCF Réseau reclassified since 2016 into the General government sector. These amounts are recorded in COFOG group 'transport' (04.05).</p>
HR	<p>Breaks in series for some categories are possible due to implementation of new calculation method. The issue will be further investigated. 2001 will be revised in the next transmission.</p>
IT	<p>ESA Table 11 has been sent for years 1995-2022. Figures are revised for years 2019-2022.</p>

	<p>The distribution of expenditures by function for year 2022 is provisional.</p> <p>The payable tax credit "transition 4.0" is currently allocated to COFOG group 04.4 'mining, manufacturing, and construction'.</p>
CY	-
LV	-
LT	D9_S1311.GF0108: In 2018, debt cancellation from central government to Sodra 3685,3 million EUR.
LU	Temporary break in series in D.632 in COFOG groups 10.1 and 10.2 between 2012 and 2013 due to more accurate information from 2013 onward.
HU	-
MT	-
NL	CEK22 (€190 contribution on energy bills to households in November & December 2022) is currently reflected in group 04.1.
AT	<p>For D.7 and D.9: data on flows between subsectors are being investigated by the authorities.</p> <p>For 2022 Klimabonus (+3943 million), benefitting all households (not means tested), is currently recorded in group 04.1 'General economic, commercial and labour affairs'. Klimabonus expenditure will be moved to group 10.7 'social exclusion n.e.c.' in the next transmission.</p>
PL	-
PT	-
RO	<p>Series break between 2005 and 2006 due to changes to the source data (budget classification).</p> <p>The reclassification of several units into the General Government sector in October 2010 had an impact to S.1311 and S.1313, mainly to functions COFOG 01 and 04.</p> <p>D1.S1313.GF07: Series break between 2008 and 2009 due to the fact that many hospitals changed their subordination from the central to local level.</p>
SI	<p>Before 2002: D.4 not consolidated.</p> <p>In 2022, D.92 in relation to military aid is reflected in COFOG group 02.1. It will be reflected in COFOG group 02.3 in the next regular transmission.</p>
SK	There is a break in time series related to the recording of payment of health insurance companies to health care providers classified in S.13. The transaction is treated as another current transfer within the general government sector and is consolidated. For years prior to 2017, the transaction will be subject to revision in next benchmark revision.
FI	Break in series between 2014 and 2015: The main data source for local government went through major reform. Function classifications were revised and there were also other recording changes. The changes affected many function groups,

	<p>especially the split between social protection groups (groups 10.1 and 10.2). D.7 (S.1314): series break between 2008 and 2009 due to the reform of the financing of the Social Insurance Institution.</p> <p>The main data source for local government changed in 2021. Due to the challenges caused by this reform, the new data source could not be deployed in 2021 for the functional allocation. There is an increased likelihood of changes and revisions in 2021 and 2022.</p>
SE	-
IS	In December 2020, Statistics Iceland carried out a comprehensive review of the time series of government financial statistics. As a part of the revision a total of twenty-four state-owned entities previously classified outside the general government have been reclassified and are now considered as a part of the general government in national accounts.
NO	Data for S.1314 is included in S.1311; D.4 is not consolidated between the subsectors of general government; All transfers between the subsectors are recorded as D.7, which is consolidated.
CH	D.4 is not consolidated between the subsectors of general government.

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