United Nations

Session 3: Revision of the Classification of Functions of Government

UN Committee of Experts on International Statistical Classifications
Virtual Meeting
4 November 2025

Revision of COFOG

I. COFOG Overview & Timeline

II. Global Consultation

III. TT-COFOG Working Groups

IV. Updated List of Issues

V. Resources

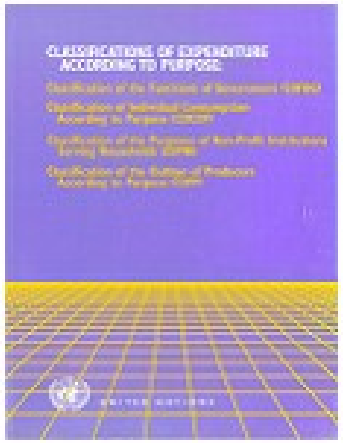
I. COFOG Overview & Timeline

COFOG Overview

Classification of the Functions of Government (COFOG)

Part of the set of Classifications of Expenditure According to Purpose, which also includes:

- Classification of Individual Consumption by Purpose (COICOP)
- Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI)
- Classification of the Outlays of Producers by Purpose (COPP)



Approved by the UN Statistical Commission in 1999 (E/CN.3/1999/29).

Currently undergoing a revision process

Presently governments classify their public expenditure using COFOG, which is an international standard classification that organizes public government expenditure into functional categories of interest to policy makers

COFOG Overview

Task Team on the Revision of COFOG (TT-COFOG)

Experts and representatives from various communities (e.g., classification, government finance, environment, subject matter experts) from 15 countries & 10 international/regional organizations

Five initial TT-COFOG meetings held since April 2024

- Collected proposed revision issues from Task Team members from April - September 2024
- Developed the revision issue category list and questionnaire for the global consultation
- Agreed to divide revision issues into 5 Working Groups

Revision Timeline

*UNSC submission moved from 2027 to 2028 to align with GFSM and SEEA CF update processes

2022

UN Statistical Commission in 2022 "Recommended the revision of [COFOG] and an assessment of whether changes are required in the other classifications of expenditure according to purpose…"

2024

UNCEISC forms task team to revise COFOG

Global consultation on list of revision issues

2025

Formation of Working Groups to advance revision issues

Initial meetings of Working Groups

Finalize list of revision issues

2026 - 2027

Continue discussions on issues

Finalize revision and present to UNCEISC for endorsement

2028*

Submit to UN Statistical Commission for approval

II. Global Consultation Results

Global Consultation Results

Initial List of Issues

- Task Team members, in consultation with colleagues, submitted proposed issues for consideration in the revision process from April - September 2024
- 21 “issue categories” initially identified

Current COFOG Divisions, Cross-Cutting Issues, and Other Thematic Issues

A01	General public services
A02	Defence
A03	Public order and safety
A04	Economic affairs
A05	Environmental protection
A06	Housing and community amenities
A07	Health
A09	Education
A10	Social protection
A11	Cross-cutting issues
A12	R&D
A13	Digitalization
A14	Gender
A15	Indigenous peoples

Structural, Alignment and Other Issues

B1	COFOG structure/classification principles
B2	Primary/secondary purpose
B3	Additional uses of COFOG
B4	Compilation issues
B5	Individual/collective expenditure
B6	Internal consistency with the other classifications of expenditure according to purpose, namely COICOP, COPP, COPNI
B7	Alignment with other classifications/frameworks

Global Consultation Results

Consultation on Initial List of Issues (November 2024 - January 2025)

- 105 responses from 74 different countries and 8 organizations
- Wide-ranging interest in joining Working Groups
- Majority of respondents noted support for consideration of 19 of the 21 issue categories, in particular:
  - Environmental Protection
  - Economic Affairs
  - General Public Services
  - Health
- All 21 issue categories deemed either high or medium priority among a majority of respondents, in particular:
  - Environmental protection
  - COFOG structure/classification principles
  - Health
  - Compilation issues
  - Internal consistency w/other classifications of expenditure according to purpose

Global Consultation Results

Open Ended Comments

Respondents invited to provide any comments on the issue categories

- Comments providing **additional proposals** or information
- Comments expressing **reservations or concerns** with initial proposals

These comments have been organized by issue within each Working Group; can act as a starting point for discussions

Global Consultation Results

Additional Questions on Use of COFOG

- Level of Use
- Sectoral Coverage
- Primary/Secondary Expenditure
- Time Series
- Expenditure Types
- Individual/Collective Expenditure
- Data & Compilation Quality
- Programme Budgeting

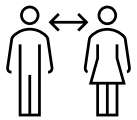
Summary report available on UNSD site: https://unstats.un.org/unsd/classifications/cofog/revision

III. TT-COFOG Working Groups

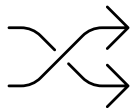
TT-COFOG Working Groups

Group A on Economic and public affairs

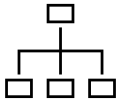
Group B on Environment



Group C on Social and demographics



Group D on Cross-cutting issues



Group E on Classification principles and cross-classification issues

TT-COFOG Working Groups

WG-A: Economic & Public Affairs	WG-B: Environment	WG-C: Social & Demographics	WG-D: Cross-cutting Issues	WG-E: Classification Principles
A01. General public services	A05. Environmental protection	A06. Housing and community amenities	A11. Cross-cutting issues	B1. COFOG structure/classification principles
A02. Defence		A07. Health	A12. R&D	B2. Primary/secondary purpose
A03. Public order and safety		A09. Education	A13. Digitalization	B3. Additional uses of COFOG
A04. Economic affairs		A10. Social protection	A14. Gender	B4. Compilation issues
			A15. Indigenous peoples	B5. Individual/collective expenditure
			B7. Alignment with other classifications/frameworks	B6. Internal consistency w/ other classifications of expenditure according to purpose

TT-COFOG Working Groups

Functioning of the Working Groups

- Each group will have Chair/Co-chairs, supported by UNSD as secretariat
- Working Groups will consider the revision issues and give recommendations for how they should be treated in COFOG
- Expected that Working Groups will meet up quarterly, with email exchanges in between
- Given the number of interested participants, only current TT-COFOG members to be invited to Working Group meetings; issue notes and outputs are planned to be shared with others
- Seeking experts to volunteer to take the lead in drafting proposals for selected revision issues

TT-COFOG Working Groups

3 Working Groups Have Held Initial Meetings

WG-B on Environment (June & September)
Chair: Bram Edens, OECD
- Reviewed impact of SNA revision; CEP classification. Some issues merged/removed

WG-D on Cross-Cutting Issues (September)
Chair: Liviana Mattonetti, ISTAT Italy
- Discussed workplan and approach to cross-cutting issues; global consultation results

WG-E on Classification Principles (October)
Chair: Franklin Assoumou Ndong, Statistics Canada
- Presentations on Primary/secondary purpose; COICOP-COFOG relationship

IV. Updated List of Issues

Updated List of Issues

- Working Groups discussed, or will discuss, possible consolidation or merging of related or overlapping issues
- Consolidation/merging may occur both within and across Working Groups
- Combined list of issues across all WGs to be compiled, shared with others (GFS, SEEA)

Updated List of Issues (in progress)

#	Working Group	Issue	Title
1	WG-B: Environment	A05.1	Review scope of the division
2		A05.2	Improve alignment with environmental classifications/ frameworks
3		A05.3	Move forest related interventions from Division 05 to Division 04
4		A05.4	Include a breakdown of renewable/non-renewable energy
5		A05.5	Clarify the classification of water-related expenditure
6		A05.6	Account for expenditure on climate change mitigation and adaption
7		A05.7	Review issue of biodiversity
8		A05.8	Split Group 05.1 Waste management
9		A05.9	Consider split of Class 05.3.0 Pollution abatement and improve description of 05.6.0 Environmental Protection n.e.c.
10	WG-D: Cross-cutting Issues	A11.1	Civil protection in the event of disasters and climate change, land reclamation projects
11		A11.2	Long-term care between Divisions 07 and 10
12		A11.3	Activities that support forest-related intervention potentially under 05.4 (Protection of Biodiversity and Landscape) and realign under 04.2.2 (Forestry)
13		A11.4	Water-related expenditure, which is split between “housing and community amenities” (water supply), and “environmental protection” (wastewater management)
14		A11.5	Net-zero related spending
15		A11.6	Food security and nutrition
16		A12.1	Research and Development
17		A13.1	Digitalization
18		A14.1	Gender
19		A15.1	Indigenous people
20		B7.1	Alignment with relevant classifications/frameworks
21	WG-E: Classification Principles	B1.1	COFOG structure/ classification principles
22		B2.1	Primary/secondary purpose
23		B3.1	Additional uses of COFOG
24		B4.1	Compilation issues
25		B5.1	Individual/collective expenditure
26		B6.1	Internal consistency with the other classifications of expenditure according to purpose

Additional Considerations

- Working Groups can still adjust issue titles, add, merge or re-organize issues
- Comments and reservations can be a starting point for discussion within WG
- Primary/secondary expenditure and data availability as “overarching” issues

V. Resources

Resources

- UNSD COFOG Home page: https://unstats.un.org/unsd/classifications/cofog/revision
  - Includes: Global consultation report, questionnaire and complete responses

- TT-COFOG Wiki: https://unstats.un.org/wiki/spaces/TTCOFOG/overview
  - Includes: Task team terms of reference; meeting information and documents

- Contact: UNSD Classification Hotline CHL@un.org

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Thank you!