

# **Task Team on the Revision of COFOG: Results of the Global Consultation and prop**

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# **Results of the Global Consultation**

- 1. Introduction**
- 2. Results of the consultation**
- 3. Working Groups & Next Steps**

# 1. Introduction

- Task Team members, in consultation with colleagues, submitted proposed issues for consideration in the revision process from April–Sept 2024
- 21 “issue categories” initially identified, each with related proposals
- Global consultation launched in November 2024, closed in January 2025
- Responses will be used to finalize initial list of issues for consideration in the revision of COFOG
- Report document will be available at:  
<https://unstats.un.org/unsd/classifications/cofog/revision>

## 2. Results

### Main Findings

- 105 responses were received from 74 different countries and 8 organizations
- For 19 of the 21 proposed issue categories, a majority of respondents said that issue category should be considered during the revision process. Most likely to be selected were Environmental Protection, Economic Affairs, General Public Services and Health
- All 21 issue categories were deemed to be either high or medium priority among a majority of respondents. The issue categories most likely to be considered high or medium priority were: Environmental protection, COFOG structure/classification principles, Health, Compilation issues and Internal consistency w/other classifications of expenditure according to purpose
- There is wide-ranging interest in participating in the Working Groups, with between 19-33 individuals/organizations volunteering thus far for each group

## 2. Results

### Proposed Issue Categories

#### i. Should the issue category be considered during the revision process?

	%Y		%Y
A05. Environmental protection	80%	A11. Cross-cutting issues	60%
A04. Economic affairs	71%	B6. Internal consistency w/ other classifications of expenditure according to purpose	60%
A01. General public services	69%	B1. COFOG structure/classification principles	59%
A07. Health	67%	A03. Public order and safety	56%
B4. Compilation issues	65%	B3. Additional uses of COFOG	56%
A09. Education	64%	A13. Digitalization	54%
B5. Individual/collective expenditure	64%	A02. Defence	53%
A06. Housing and community amenities	63%	B2. Primary/secondary purpose	51%
A10. Social protection	63%	A14. Gender	40%
B7. Alignment w/ other classifications/ frameworks	63%	A15. Indigenous peoples	33%
A12. R&D	62%		

## 2. Results

### Proposed Issue Categories

#### ii. Whether you consider the issue category to be high, medium or low priority

Highest Priority	%H/M
A05. Environmental protection	94%
B1. COFOG structure/classification principles	94%
A07. Health	88%
B4. Compilation issues	88%
B6. Internal consistency w/ other classifications of expenditure according to purpose	88%
B2. Primary/secondary purpose	88%

Lowest Priority	%H/M
A02. Defence	69%
A14. Gender	63%
A15. Indigenous peoples	51%

### 3. Working Groups

Group	Issue Categories	Leader	# Task Team Members	# Others Expressing Interest
A. Economic and public affairs	A01-A04	TBD	12	21
B. Environment	A05	Bram Edens, OECD	12	15
C. Social and demographic	A06-A10	TBD	11	17
D. Cross-cutting issues	A11-A15, B7	TBD	7	12
E. Classification principles and cross-classification issues	B1-B6	TBD	11	16

### **3. Working Groups and Next Steps**

- Each group will have Chair/Co-chairs, supported by a secretariat
- Working Groups will consider the revision issues and give recommendations for how they should be treated in revised COFOG - Expert volunteers to lead in drafting proposals for selected revision issues
- Expected that Working Groups will meet up quarterly, with email exchanges in between
- This work expected to progress through 2025-26.
- Working Group on classification principles to be constituted first as this will be fundamental to the work of the other working groups, particularly with regard to accounting for the primary and secondary purpose of spending.
- Environment the second to be working group to be up and running as the other highest priority area and the one most affected by the discussion on classification principles.
- Coordination between COFOG update, IMF GFSM 2014 update Task Team 3 (Environment and SEEA Central Framework update).



# Any Questions and Thank you!

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