

COMMISSION REGULATION (EC) No 113/2002
of 23 January 2002
amending Council Regulation (EC) No 2223/96 with regard to revised classifications of expenditure according to purpose
(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community ⁽¹⁾, as last amended by Regulation (EC) No 2558/2001 of the European Parliament and of the Council ⁽²⁾, and in particular Article 2(2) and Article 3(2) thereof,

Whereas:

- (1) Regulation (EC) No 2223/96 contains the reference framework of common standards, definitions, classifications and accounting rules for drawing up the accounts of the Member States for the statistical requirements of the European Community, in order to obtain comparable results between Member States.
- (2) The Inter-Secretariat Working Group on National Accounts (ISWGNA) has revised and the United Nations has published in 2000 the revised classifications of expenditure according to purpose, in particular the Classification of the Functions of Government (COFOG), the Classification of Individual Consumption According

to Purpose (COICOP) and the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI).

- (3) The classifications in Regulation (EC) No 2223/96 should therefore be amended accordingly.
- (4) The measures provided for in this Regulation are in accordance with the opinion of the Statistical Programme Committee ⁽³⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Annex A 'European System of Accounts ESA 1995' to Regulation (EC) No 2223/96 is amended as set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 January 2002.

For the Commission
Pedro SOLBES MIRA
Member of the Commission

⁽¹⁾ OJ L 310, 30.11.1996, p. 1.
⁽²⁾ OJ L 344, 28.12.2001, p. 1.

⁽³⁾ OJ L 181, 28.6.1989, p. 47.

ANNEX

Annex A to Regulation (EC) No 2223/96 is amended as follows:

(a) In Chapter 3, section 3.85 is replaced by the following:

'3.85. For the goods and services provided by government units, the borderline between individual and collective goods and services is drawn on the basis of the Classification of the Functions of Government (COFOG).

By convention, all government final consumption expenditure under each of the following headings should be treated as expenditures on individual consumption:

(a) 7.1 Medical products, appliances and equipment

7.2 Outpatient services

7.3 Hospital services

7.4 Public health services

(b) 8.1 Recreational and sporting services

8.2 Cultural services

(c) 9.1 Pre-primary and primary education

9.2 Secondary education

9.3 Post-secondary non-tertiary education

9.4 Tertiary education

9.5 Education not definable by level

9.6 Subsidiary services to education

(d) 10.1 Sickness and disability

10.2 Old age

10.3 Survivors

10.4 Family and children

10.5 Unemployment

10.6 Housing

10.7 Social exclusion n.e.c.

Alternatively individual consumption expenditure of general government corresponds to division 14 of the COICOP, which includes the following groups:

14.1 Housing (equivalent to COFOG group 10.6)

14.2 Health (equivalent to COFOG groups 7.1 to 7.4)

14.3 Recreation and culture (equivalent to COFOG groups 8.1 and 8.2)

14.4 Education (equivalent to COFOG groups 9.1 to 9.6)

14.5 Social protection (equivalent to COFOG groups 10.1 to 10.5 and group 10.7).

The collective consumption expenditure is the remainder of the government final consumption expenditure.

According to COFOG, it consists in particular of:

(a) General public services (division 1)

(b) Defence (division 2)

(c) Public order and safety (division 3)

(d) Economic affairs (division 4)

(e) Environmental protection (division 5)

(f) Housing and community amenities (division 6)

(g) General administration, regulation, dissemination of general information and statistics (all divisions)

(h) Research and development (all divisions).'

(b) Annex IV 'Classifications and accounts' is amended as follows:

(i) The part entitled 'CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE (COICOP)' is replaced by the following:

'CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE (COICOP)

1. **Food and non-alcoholic beverages**
 - 1.1. Food
 - 1.2. Non-alcoholic beverages
2. **Alcoholic beverages, tobacco and narcotics**
 - 2.1. Alcoholic beverages
 - 2.2. Tobacco
 - 2.3. Narcotics
3. **Clothing and footwear**
 - 3.1. Clothing
 - 3.2. Footwear
4. **Housing, water, electricity, gas and other fuels**
 - 4.1. Actual rentals for housing
 - 4.2. Imputed rentals for housing
 - 4.3. Maintenance and repair of the dwelling
 - 4.4. Water supply and miscellaneous services relating to the dwelling
 - 4.5. Electricity, gas and other fuels
5. **Furnishings, household equipment and routine households maintenance**
 - 5.1. Furniture and furnishings, carpets and other floor coverings
 - 5.2. Household textiles
 - 5.3. Household appliances
 - 5.4. Glassware, tableware and household utensils
 - 5.5. Tools and equipment for house and garden
 - 5.6. Goods and services for routine household maintenance
6. **Health**
 - 6.1. Medical products, appliances and equipment
 - 6.2. Outpatient services
 - 6.3. Hospital services
7. **Transport**
 - 7.1. Purchase of vehicles
 - 7.2. Operation of personal transport equipment
 - 7.3. Transport services
8. **Communication**
 - 8.1. Postal services
 - 8.2. Telephone and fax equipment
 - 8.3. Telephone and fax services
9. **Recreation and culture**
 - 9.1. Audio-visual, photographic and information processing equipment
 - 9.2. Other major durables for recreation and culture
 - 9.3. Other recreational items and equipment, gardens and pets
 - 9.4. Recreational and cultural services
 - 9.5. Newspapers, books and stationery
 - 9.6. Package holidays

10. Education

- 10.1. Pre-primary and primary education
- 10.2. Secondary education
- 10.3. Post-secondary non-tertiary education
- 10.4. Tertiary education
- 10.5. Education not definable by level

11. Restaurants and hotels

- 11.1. Catering services
- 11.2. Accommodation services

12. Miscellaneous goods and services

- 12.1. Personal care
- 12.2. Prostitution
- 12.3. Personal effects n.e.c.
- 12.4. Social protection
- 12.5. Insurance
- 12.6. Financial services n.e.c.
- 12.7. Other services n.e.c.

13. Individual consumption expenditure of non-profit institutions serving households (NPISHs)

- 13.1. Housing
- 13.2. Health
- 13.3. Recreation and culture
- 13.4. Education
- 13.5. Social protection
- 13.6. Other services

14. Individual consumption expenditure of general government

- 14.1. Housing
- 14.2. Health
- 14.3. Recreation and culture
- 14.4. Education
- 14.5. Social protection'

(ii) The part entitled 'CLASSIFICATION OF THE FUNCTIONS OF THE GOVERNMENT (COFOG)' is replaced by the following:

'CLASSIFICATION OF THE FUNCTIONS OF THE GOVERNMENT (COFOG)**1. General public services**

- 1.1. Executive and legislative organs, financial and fiscal affairs, external affairs
- 1.2. Foreign economic aid
- 1.3. General services
- 1.4. Basic research
- 1.5. R & D general public services
- 1.6. General public services n.e.c.
- 1.7. Public debt transactions
- 1.8. Transfers of a general character between different levels of government

2. Defence

- 2.1. Military defence
- 2.2. Civil defence
- 2.3. Foreign military aid
- 2.4. R & D defence
- 2.5. Defence n.e.c.

3. **Public order and safety**
 - 3.1. Police services
 - 3.2. Fire-protection services
 - 3.3. Law courts
 - 3.4. Prisons
 - 3.5. R & D public order and safety
 - 3.6. Public order and safety n.e.c.
4. **Economic affairs**
 - 4.1. General economic, commercial and labour affairs
 - 4.2. Agriculture, forestry, fishing and hunting
 - 4.3. Fuel and energy
 - 4.4. Mining, manufacturing and construction
 - 4.5. Transport
 - 4.6. Communication
 - 4.7. Other industries
 - 4.8. R & D economic affairs
 - 4.9. Economic affairs n.e.c.
5. **Environmental protection**
 - 5.1. Waste management
 - 5.2. Waste water management
 - 5.3. Pollution abatement
 - 5.4. Protection of biodiversity and landscape
 - 5.5. R & D environmental protection
 - 5.6. Environmental protection n.e.c.
6. **Housing and community amenities**
 - 6.1. Housing development
 - 6.2. Community development
 - 6.3. Water supply
 - 6.4. Street lighting
 - 6.5. R & D housing and community amenities
 - 6.6. Housing and community amenities n.e.c.
7. **Health**
 - 7.1. Medical products, appliances and equipment
 - 7.2. Outpatient services
 - 7.3. Hospital services
 - 7.4. Public health services
 - 7.5. R & D health
 - 7.6. Health n.e.c.
8. **Recreation, culture and religion**
 - 8.1. Recreational and sporting services
 - 8.2. Cultural services
 - 8.3. Broadcasting and publishing services
 - 8.4. Religious and other community services
 - 8.5. R & D recreation, culture and religion
 - 8.6. Recreation, culture and religion n.e.c.

9. **Education**
- 9.1. Pre-primary and primary education
- 9.2. Secondary education
- 9.3. Post-secondary non-tertiary education
- 9.4. Tertiary education
- 9.5. Education not definable by level
- 9.6. Subsidiary services to education
- 9.7. R & D education
- 9.8. Education n.e.c.

10. **Social protection**
- 10.1. Sickness and disability
- 10.2. Old age
- 10.3. Survivors
- 10.4. Family and children
- 10.5. Unemployment
- 10.6. Housing
- 10.7. Social exclusion n.e.c.
- 10.8. R & D social protection
- 10.9. Social protection n.e.c.'

(iii) After the part entitled 'CLASSIFICATION OF THE FUNCTIONS OF THE GOVERNMENT (COFOG)', the following part is inserted:

'CLASSIFICATION OF THE PURPOSES OF NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (COPNI)

1. **Housing**
- 1.0. Housing
2. **Health**
- 2.1. Medical products, appliances and equipment
- 2.2. Outpatient services
- 2.3. Hospital services
- 2.4. Public health services
- 2.5. R & D health
- 2.6. Other health services
3. **Recreation and culture**
- 3.1. Recreational and sporting services
- 3.2. Cultural services
4. **Education**
- 4.1. Pre-primary and primary education
- 4.2. Secondary education
- 4.3. Post-secondary non-tertiary education
- 4.4. Tertiary education
- 4.5. Education not definable by level
- 4.6. R & D education
- 4.7. Other educational services
5. **Social protection**
- 5.1. Social protection services
- 5.2. R & D social protection

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- 6. **Religion**
 - 6.0. Religion
 - 7. **Political parties, labour and professional organisations**
 - 7.1. Services of political parties
 - 7.2. Services of labour organisations
 - 7.3. Services of professional organisations
 - 8. **Environmental protection**
 - 8.1. Environmental protection services
 - 8.2. R & D environmental protection
 - 9. **Services n.e.c.**
 - 9.1. Services n.e.c.
 - 9.2. R & D services n.e.c.'
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