



Food and Agriculture  
Organization of the  
United Nations

# GUIDELINES FOR RESPONDING TO THE FAO QUESTIONNAIRE ON GOVERNMENT EXPENDITURE ON AGRICULTURE AND RELATED CATEGORIES

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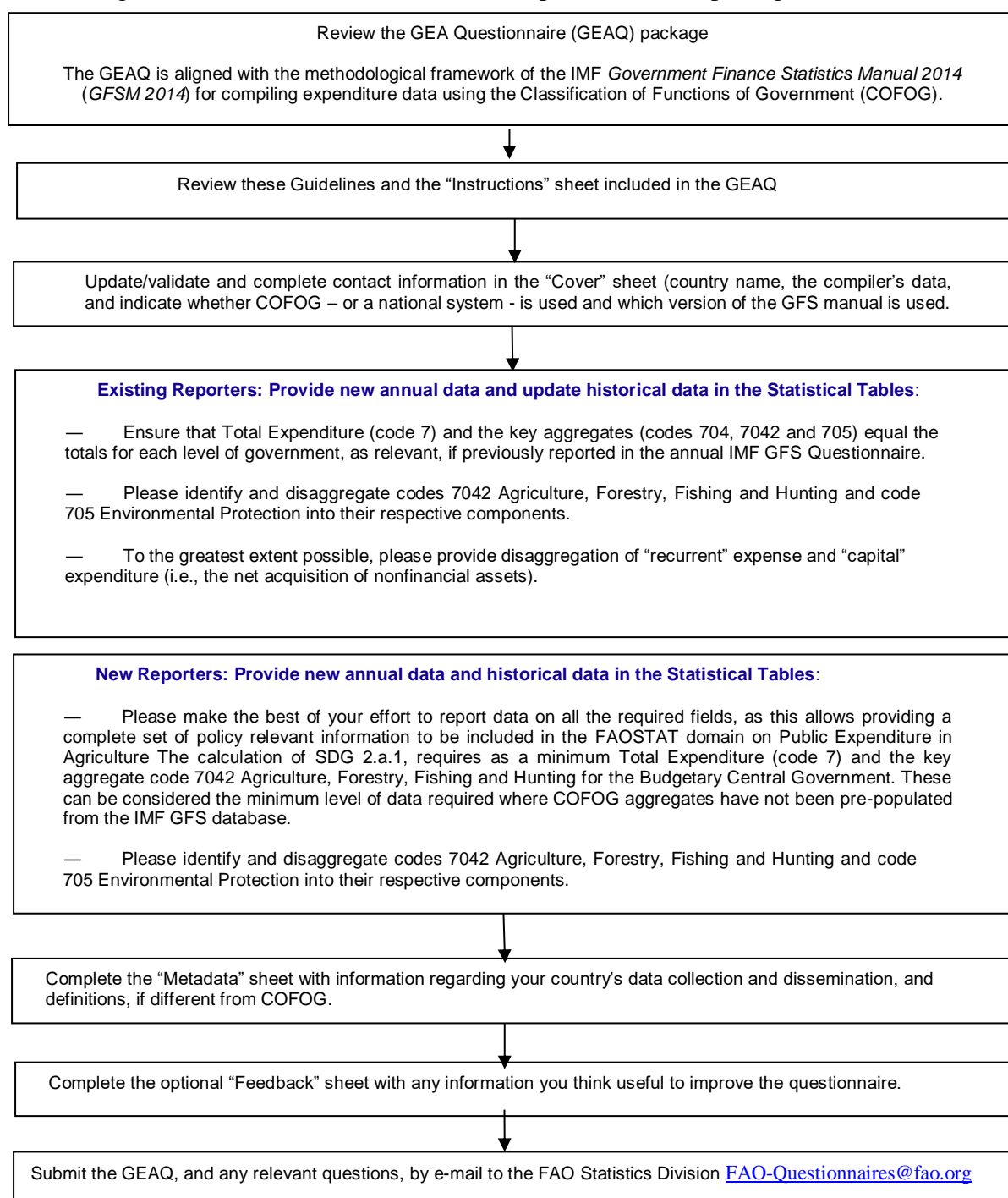
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### I. OVERVIEW

This document provides instructions for completing the Annual Questionnaire on **Government Expenditure on Agriculture and Related Categories (GEAQ)** of the Food and Agriculture Organization of the United Nations (FAO).

The FAO Statistics Division (ESS) publishes these data on FAOSTAT and on the ESS webpage (<http://www.fao.org/economic/ess/investment/expenditure/en/>). The data are also used to calculate the United Nations Sustainable Development Goal (SDG) Indicator 2.a.1: Agriculture Orientation Index; and 2) to support analytical work streams of the organization.

The diagram below illustrates summarizes the process for completing the GEA Questionnaire.



## II. PURPOSE AND CONTENT OF THE FAO QUESTIONNAIRE

The purpose of the questionnaire is to support FAO efforts to maintain a comprehensive global database that provides cross-country comparable data on how much governments spend on agriculture, forestry and fishing and on environmental protection, as well as the related sub-categories. This database is an essential tool for policy makers to assess whether the fiscal contribution given to the sector is appropriate to the country's needs and to develop effective and well-target agriculture policies.

Well-targeted government expenditures provide an important source of investment in the agriculture sector. In combination with other public policies, these current and capital outlays can help to create a conducive environment that enables effective private sector resource allocation and investments. Together, public finance along with private activities increase agricultural productivity and sustainability, which is a key to achieving economic growth, poverty reduction and food security.

Data on Government Expenditure on Agriculture are also crucial for monitoring progress towards Target 2.a of the 2030 Agenda for Sustainable Development:

*Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries.*

In particular, GEA data are used to calculate the Tier 1 UN Sustainable Development Goal (SDG) Indicator 2.a.1 – Agriculture Orientation Index (AOI) for Government Expenditures, defined as the agriculture share of government expenditure divided by the agriculture value added share of GDP. This indicator provides a measure of the share of government expenditures to agriculture relative to the sector's contribution to the economy.

In constructing the Tier 1 UN SDG Indicator: 2.a.1 Agricultural Orientation Index (AOI), the numerator relies heavily on GFS-based COFOG reporting of Total Outlays - COFOG code 7 - and code 7042 (Agriculture, forestry, fishing and hunting), a "Group" under the Economic Affairs "Division", either through direct reporting in FAO's GEAQ or, when available, sourced from the IMF GFS database:

Appendix III describes SDG Indicator 2.a.1 and its analytical applications. If you have any query related to this Indicator, please contact [FAO-Questionnaires@fao.org](mailto:FAO-Questionnaires@fao.org).

## III. ANNUAL GEA QUESTIONNAIRE DATA REPORTING FORMAT

### A. Data Coverage

All correspondents receive a "Government Expenditure on Agriculture and Related Categories Questionnaire Package," which includes:

- A **cover letter** requesting the reporting of annual data;

- **Annual GEA Questionnaires** pre-populated, where available, with previous years' reported data, and blank data sheets for unreported years (see Appendix I). Where detailed series have not been previously reported to FAO, the questionnaire is pre-populated, where possible, with relevant COFOG aggregates that have been reported to the IMF in Table 7 of its annual Government Finance Statistics (GFS) questionnaire. In some cases, FAO staff have compiled estimates based on data published on official national government websites.

The aim of the questionnaire is to collect data – for the highest level of government available – on those expenditures that refer to **Core Areas of Government Functions Relevant to the Agriculture Sector** based on the Classification of Functions of Government (COFOG) as outlined in the International Monetary Fund *Government Finance Statistics Manual 2014 (GFSM 2014)*. The Agriculture Sector is defined as per the International Standard Industrial Classification (ISIC)<sup>1</sup> of All Economic Activities, Revision 4, Section A, to cover **Agriculture, Forestry and Fishing**.

While all variables requested to be reported in FAO GEA Questionnaire are important, the compilation of SDG Indicator 2.a.1. requires, at a minimum, data for the Budgetary Central Government sector. In the *GFSM 2014*, the main emphasis is on measuring the fiscal performance of the general government sector (see APPENDIX II)<sup>2</sup>. The general government sector consists of those resident institutional units that fulfil functions of government as their primary activity, and includes all government units and all nonmarket Non Profit Institutions that are controlled by government units.

**Countries are strongly encouraged to compile, on a best effort basis, data for the consolidated general government sector and each of its subsectors** (as relevant for the reporting country). Where there are source data constraints, emphasis should be placed on reporting two key aggregates: Total Expenditure (code 7) and an estimate for code 7042 Agriculture, Forestry, Fishing and Hunting for the Budgetary Central Government.

The FAO questionnaire differs from the standard IMF COFOG questionnaire (Table 7 of the GFS questionnaire), in that it seeks to obtain an analytically useful breakdown of the key aggregates that pertain specifically to agriculture (code 7042) and environmental protection (code 705). Statistics on current and capital expenditures (defined as expense *plus* the net acquisition of nonfinancial assets), on agriculture, forestry and fisheries and on environmental protection can be used to study the effectiveness of government programs that support investments in essential public goods with high economic and social returns.

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<sup>1</sup> For more details on the ISIC Rev. 4, see the UNSD webpage:  
<https://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=27>

<sup>2</sup> For additional details on the coverage of the GFS system, see *GFSM 20014*, Chapter 2:  
<https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>

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TABLE A: Government expenditure on agriculture and related functions		General Government								Memorandum Central Govt. (Including SSFs of central government)	
		Central Govt. (excluding social security funds)				Social Security Funds (SSFs)	State Governments	Local Governments	Consolidation Column		General Government
		Budgetary Central Government	Extra-budgetary Units	Consolidation Column	Central Government						
Functional classification	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>7</b>	<b>EXPENDITURE (TOTAL OUTLAYS)</b>										
<b>704</b>	<b>Economic Affairs</b>										
	<b>Agriculture, forestry, fishing, and hunting</b>										
	<b>7042</b>										
	→ Recurrent										
	→ Capital										
70421	Agriculture (crops and animal husbandry)										
	→ Recurrent										
	→ Capital										
70422	Forestry										
	→ Recurrent										
	→ Capital										
70423	Fishing and hunting										
	→ Recurrent										
	→ Capital										
7048	R&D Economic Affairs, <i>of which</i> :										
70482	R&D Agriculture, forestry, fishing, and hunting										
<b>705</b>	<b>Environmental protection</b>										
7054	Protection of Biodiversity and Landscape										
	→ Recurrent										
	→ Capital										
7055	R&D Environmental Protection										
	→ Recurrent										
	→ Capital										

Codes 7 and 7042 should be given priority as these support calculating UN SDG Indicator 2.a.1

**Detailed FAO classification tables**

Ensure that total outlays (code 7) is equal to the total of "recurrent" expense and "capital" expenditure (i.e., the net acquisition of nonfinancial assets) for all 10 functions of government

Emphasis should then be given to deriving and disaggregating codes 7042 Agriculture, Forestry, Fishing and Hunting and code 705 Environmental Protection into their respective components

To the greatest extent possible, record all relevant transactions with a disaggregation of "recurrent" expense and "capital" expenditure (i.e., the net acquisition of Non-financial assets) on a best effort basis.

Where relevant, verify the consistency of amounts reported against the corresponding data reported in the IMF annual GFS questionnaire (codes 7, 704, 7042, and 705)

**In the GEA questionnaire – similar to the GFS questionnaire – provision is made for the compiling statistics for the consolidated general government and its subsectors.<sup>3</sup>**

Depending on the administrative and legal arrangements, there may be more than one level of government within a country, and statistics should be compiled for each level (also referred to as subsectors). In macroeconomic statistics, provision is made for three subsectors of general government: central, state, and local. It may be possible to create subsectors at each level of government based on whether the units in the subsector are financed by the legislative budgets of that level of government or by extrabudgetary sources—that is, distinguishing between budgetary and extrabudgetary units.

In addition to levels of government, the existence of social security funds and their role in fiscal policy may require that statistics for all social security funds be compiled as a separate subsector of the general government. However, while total outlays relating to social protection expenditure should be indicated, no other details are generally required as these should normally be classified under COFOG code 710 Social Protection or 701 General Public Services, which are outside of the scope of the GEA Questionnaire.

<sup>3</sup> Consolidation—presenting statistics for a set of units as if they constituted a single unit—ensures there is no double counting of expenditures, as it entails the elimination of all intra-governmental flows within a level of government, and intergovernmental flows between levels of government within a country. It is described in detail in the paper “Consolidation of the General Government Sector,” available at <http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm>.

## B. Classification of the Functions of Government (COFOG)

The *GFSM 2014* analytic framework can be used to present data generated by a variety of accounting practices.<sup>4</sup> The FAO GEA Questionnaire is based on – and is an extension of – Table 7: Expenditure by Functions of Government (COFOG) of the annual IMF GFS questionnaire, as defined in the *GFSM 2014*, Chapter 6. COFOG provides key aggregates that can be used as indicators or measures of results / outcomes. These data are essential for making international comparisons because the classification system avoids problems associated with organizational changes in a single government as well as problems of organizational differences among countries.

**COFOG classification codes permit expenditures to be classified using a three-level scheme, consistent with the ISIC classification and the System of National Accounts (SNA).** COFOG has 10 first-level, or two-digit, categories, referred to as *divisions*. Examples are Economic Affairs (Division 04) and Environmental Protection (Division 05). Within each division, there are several *groups*, or three-digit categories, such as Agriculture, Forestry, Fishing and Hunting (042) and Protection of Biodiversity and Landscape (054). Within each group, there are one or more *classes*, or four-digit categories, such as Agriculture (0421), Forestry (0422), Fishing and hunting (0423). All three classification levels and detailed descriptions of the contents of each class are presented in Appendix I while Annex 1 lists the ten divisions and their related groups. As in the annual IMF GFS questionnaire, the prefix “7” has been added to align the COFOG classification codes. Appendix IV provides an example of how to map government programs against GEA-relevant COFOG categories.

Compilers should keep in mind that while the COFOG classification as used in *GFSM 2014* fully agrees with the OECD/UN classification, the concept is applied slightly differently in GFS. Final outlays are referred to in a general sense by the OECD/UN, and therefore include grants, loans, and/or subsidies. However, when compiling COFOG data for GFS reporting purposes, COFOG is applied only to expenditure comprising expense and the net investment in nonfinancial assets. Transactions in financial assets and liabilities, such as loans (lending minus repayments) made by general government units, are excluded. Similarly, while interest expenses is included in COFOG, the amortization payments on the outstanding debt of general government units should be excluded.

## C. Statistical Tables

FAO seeks a disaggregation of Agriculture, Forestry, Fishing and hunting (GFS code 7042) and Environmental Protection (GFS code 705) into their underlying components. In addition, and where feasible, a disaggregation of recurrent and capital expenditures (or expense *plus* the net acquisition of nonfinancial assets). Annex 2 provides the detailed breakdown of the different types of expense as well as transactions in nonfinancial assets.

### Recurrent vs. capital expenditures

The general government sector has two broad economic responsibilities: to assume responsibility for the provision of selected goods and services to the community on a nonmarket basis and to redistribute income and wealth by means of transfer payments. These

<sup>4</sup> For details on the GFS analytic framework, see the IMF’s *GFSM 2014*, Chapter 4: (<https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>).

responsibilities are largely fulfilled through “recurrent” **expense** transactions. The *GFSM 2014* economic classification of expense identifies eight types (see Annex 2. according to the economic process involved. By contrast, the functional classification of expense provides information on the purpose for which an expense was incurred.

In compiling COFOG data, provision must also be made for the inclusion of outlays for the **acquisition of nonfinancial assets** (i.e., Fixed assets, Inventories; Valuables; and, Nonproduced assets), referred to as “capital” expenditures in the GEA questionnaire. It is important to include these outlays because, in the GFS methodology, **expenditure equals expense plus net acquisition of nonfinancial assets**. For compilers of the FAO questionnaire, emphasis will likely be on transactions in fixed assets (Buildings and structures; Machinery and equipment; and Other fixed assets) and in nonproduced assets (particularly land and other naturally occurring assets).

### Compiling the FAO Questionnaire

The GEA questionnaire includes statistical tables for 5 years. In this way, questionnaires can be used for reviewing previously compiled data and for reporting revisions to historical series. With regard to the major aggregates, GEA compilers should ensure consistency with amounts reported to the IMF. To this end, GEA compilers are requested, to the fullest extent possible, to report final audited data in **Table A** of the data sheets. In general, in order to complete the Statistical Tables, please note that:

- The naming convention for the files is **FAO\_xxx\_GEA\_QUEST\_XXXX\_EN.xlsx**, where xxx refers to the M49<sup>5</sup> country code and XXXX is the year of the data collection. Please do not modify the file name.
- Only **data for the years covered by the questionnaire** should be reported, using the tables provided in each worksheet. As these files are country/year encoded, these data sheets should not be changed. However, copies of the blank Excel worksheet can be made for reporting *additional* years of data.
- Data should be entered with the **same currency, magnitude, and number of decimals** as indicated in the worksheets. If the currency and/or magnitude is changed, please **note the changes** in a cover letter accompanying the data submission or in the Notes field at the bottom of the Instructions sheet.
- To indicate an **absolute zero** or **rounded zero**, enter the number "0" in the appropriate data

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