SDG Goal 1	**No poverty**
SDG Target 1.a	**Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions**
SDG Indicator 1.a.2	**Proportion of total government spending on essential services (education, health and social protection)**
Time series	**Government expenditure**

1. General information on the time series

- Date of national metadata: 27 September 2023
- National data: http://sdg-indicators.de/1-a-2/
- Definition: The time series measures the share of government expenditure on health (COFOG code 7), education (COFOG code 9) and social protection (COFOG code 10). Government outlays include expenditures on services provided to individual persons and services provided on a collective basis.
- Disaggregation: function

2. Comparability with the UN metadata

- Date of UN metadata: December 2021
- UN metadata: https://unstats.un.org/sdgs/metadata/files/Metadata-01-0a-02a.pdf
  https://unstats.un.org/sdgs/metadata/files/Metadata-01-0a-02b.pdf
- The time series are compliant with the UN metadata.

3. Data description

- The data is part of the national accounts of the Federal Statistical Office. The data on government spending is classified based on the UN Classification of the Functions of Government (COFOG).

4. Access to data source

- National accounts – General government expenditure: functions of government (COFOG) – GENESIS online 81000-0413:
  https://www-genesis.destatis.de/genesis//online?operation=table&code=81000-0413&bypass=true&language=en

5. Metadata on source data

- Quality Report – National Accounts:
  https://www.destatis.de/EN/Methods/Quality/QualityReports/National-Accounts-Domestic-Product/national-accounts.pdf

6. Timeliness and frequency

- Timeliness: t + 8 months
- Frequency: Annual

7. Calculation method

- Unit of measurement: Percentage
- Calculation:

$$\textbf{Government expenditure on function } \boldsymbol{i} = \frac{\text{Government expenditure on } i \text{ [bn. EUR]}}{\text{Total government expenditure [bn. EUR]}} \cdot 100 \text{ [\%]}$$

With:

i = Health; Education; Social protection