

## Classification of the Functions of Government (COFOG), 1999 version

The classification of the functions of government (COFOG) is a classification used to identify the socio-economic objectives of current transactions, capital outlays and acquisition of financial assets by general government and its sub-sectors. COFOG is part of a set of classifications of the functions of expenditure, also known as "functional" classifications and which have formed part of the System of National Accounts (SNA) since 1968. "Functional" classifications are designed to classify certain transactions of producers and of three institutional sectors, namely household, general government and non-profit institutions serving households. They are described as "functional" classifications because they identify the "functions" - in the sense of "purposes" or "objectives" - for which these groups of transactors engage in certain transactions.

<b>Code</b>	<b>Label</b>
01.	General public services
01.1	Executive and legislative organs, financial and fiscal affairs, external affairs
01.1.1	Executive and legislative organs
01.1.2	Financial and fiscal affairs
01.1.3	External affairs
01.2	Foreign economic aid
01.2.1	Economic aid to developing countries and countries in transition
01.2.2	Economic aid routed through international organisations
01.3	General services
01.3.1	General personnel services
01.3.2	Overall planning and statistical services
01.3.3	Other general services
01.4	Basic research
01.4.0	Basic research
01.5	R&D General public services
01.5.0	R&D General public services
01.6	General public services n.e.c.
01.6.0	General public services n.e.c.
01.7	Public debt transactions
01.7.0	Public debt transactions
01.8	Transfers of a general character between different levels of government
01.8.0	Transfers of a general character between different levels of government
02.	Defence
02.1	Military defence
02.1.0	Military defence
02.2	Civil defence
02.2.0	Civil defence
02.3	Foreign military aid

<b>Code</b>	<b>Label</b>
02.3.0	Foreign military aid
02.4	R&D Defence
02.4.0	R&D Defence
02.5	Defence n.e.c.
02.5.0	Defence n.e.c.
03.	Public order and safety
03.1	Police services
03.1.0	Police services
03.2	Fire-protection services
03.2.0	Fire-protection services
03.3	Law courts
03.3.0	Law courts
03.4	Prisons
03.4.0	Prisons
03.5	R&D Public order and safety
03.5.0	R&D Public order and safety
03.6	Public order and safety n.e.c.
03.6.0	Public order and safety n.e.c.
04.	Economic affairs
04.1	General economic, commercial and labour affairs
04.1.1	General economic and commercial affairs
04.1.2	General labour affairs
04.2	Agriculture, forestry, fishing and hunting
04.2.1	Agriculture
04.2.2	Forestry
04.2.3	Fishing and hunting
04.3	Fuel and energy
04.3.1	Coal and other solid mineral fuels
04.3.2	Petroleum and natural gas
04.3.3	Nuclear fuel
04.3.4	Other fuels
04.3.5	Electricity
04.3.6	Non-electric energy
04.4	Mining, manufacturing and construction
04.4.1	Mining of mineral resources other than mineral fuels
04.4.2	Manufacturing

<b>Code</b>	<b>Label</b>
04.4.3	Construction
04.5	Transport
04.5.1	Road transport
04.5.2	Water transport
04.5.3	Railway transport
04.5.4	Air transport
04.5.5	Pipeline and other transport
04.6	Communication
04.6.0	Communication
04.7	Other industries
04.7.1	Distributive trades, storage and warehousing
04.7.2	Hotels and restaurants
04.7.3	Tourism
04.7.4	Multi-purpose development projects
04.8	R&D Economic affairs
04.8.1	R&D General economic, commercial and labour affairs
04.8.2	R&D Agriculture, forestry, fishing and hunting
04.8.3	R&D Fuel and energy
04.8.4	R&D Mining, manufacturing and construction
04.8.5	R&D Transport
04.8.6	R&D Communication
04.8.7	R&D Other industries
04.9	Economic affairs n.e.c.
04.9.0	Economic affairs n.e.c.
05.	Environmental protection
05.1	Waste management
05.1.0	Waste management
05.2	Waste water management
05.2.0	Waste water management
05.3	Pollution abatement
05.3.0	Pollution abatement
05.4	Protection of biodiversity and landscape
05.4.0	Protection of biodiversity and landscape
05.5	R&D Environmental protection
05.5.0	R&D Environmental protection
05.6	Environmental protection n.e.c.

<b>Code</b>	<b>Label</b>
05.6.0	Environmental protection n.e.c.
06.	Housing and community amenities
06.1	Housing development
06.1.0	Housing development
06.2	Community development
06.2.0	Community development
06.3	Water supply
06.3.0	Water supply
06.4	Street lighting
06.4.0	Street lighting
06.5	R&D Housing and community amenities
06.5.0	R&D Housing and community amenities
06.6	Housing and community amenities n.e.c.
06.6.0	Housing and community amenities n.e.c.
07.	Health
07.1	Medical products, appliances and equipment
07.1.1	Pharmaceutical products
07.1.2	Other medical products
07.1.3	Therapeutic appliances and equipment
07.2	Outpatient services
07.2.1	General medical services
07.2.2	Specialised medical services
07.2.3	Dental services
07.2.4	Paramedical services
07.3	Hospital services
07.3.1	General hospital services
07.3.2	Specialised hospital services
07.3.3	Medical and maternity centre services
07.3.4	Nursing and convalescent home services
07.4	Public health services
07.4.0	Public health services
07.5	R&D Health
07.5.0	R&D Health
07.6	Health n.e.c.
07.6.0	Health n.e.c.
08.	Recreation, culture and religion

<b>Code</b>	<b>Label</b>
08.1	Recreational and sporting services
08.1.0	Recreational and sporting services
08.2	Cultural services
08.2.0	Cultural services
08.3	Broadcasting and publishing services
08.3.0	Broadcasting and publishing services
08.4	Religious and other community services
08.4.0	Religious and other community services
08.5	R&D Recreation, culture and religion
08.5.0	R&D Recreation, culture and religion
08.6	Recreation, culture and religion n.e.c.
08.6.0	Recreation, culture and religion n.e.c.
09.	Education
09.1	Pre-primary and primary education
09.1.1	Pre-primary education
09.1.2	Primary education
09.2	Secondary education
09.2.1	Lower-secondary education
09.2.2	Upper-secondary education
09.3	Post-secondary non-tertiary education
09.3.0	Post-secondary non-tertiary education
09.4	Tertiary education
09.4.1	First stage of tertiary education
09.4.2	Second stage of tertiary education
09.5	Education not definable by level
09.5.0	Education not definable by level
09.6	Subsidiary services to education
09.6.0	Subsidiary services to education
09.7	R&D Education
09.7.0	R&D Education
09.8	Education n.e.c.
09.8.0	Education n.e.c.
10.	Social protection
10.1	Sickness and disability
10.1.1	Sickness
10.1.2	Disability

<b>Code</b>	<b>Label</b>
10.2	Old age
10.2.0	Old age
10.3	Survivors
10.3.0	Survivors
10.4	Family and children
10.4.0	Family and children
10.5	Unemployment
10.5.0	Unemployment
10.6	Housing
10.6.0	Housing
10.7	Social exclusion n.e.c.
10.7.0	Social exclusion n.e.c.
10.8	R&D Social protection
10.8.0	R&D Social protection
10.9	Social protection n.e.c.
10.9.0	Social protection n.e.c.