

CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT (COFOG)

Division	Group	Class	
01 General public services	01.1 Executive and legislative organs, financial and fiscal affairs, external affairs	01.1.1 Executive and legislative organs (CS)	
		01.1.2 Financial and fiscal affairs (CS)	
		01.1.3 External affairs (CS)	
	01.2 Foreign economic aid	01.2.1 Economic aid to developing countries and countries in transition (CS)	
		01.2.2 Economic aid routed through international organizations (CS)	
	01.3 General services	01.3.1 General personnel services (CS)	
		01.3.2 Overall planning and statistical services (CS)	
		01.3.3 Other general services (CS)	
	01.4 Basic research	01.4.0 Basic research (CS)	
	01.5 R&D General public services	01.5.0 R&D General public services (CS)	
	01.6 General public services n.e.c.	01.6.0 General public services n.e.c. (CS)	
	01.7 Public debt transactions	01.7.0 Public debt transactions (CS)	
	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 (CS)	
	02 Defence	02.1 Military defence	02.1.0 Military defence (CS)
		02.2 Civil defence	02.2.0 Civil defence (CS)
		02.3 Foreign military aid	02.3.0 Foreign military aid (CS)
		02.4 R&D Defence	02.4.0 R&D Defence (CS)
02.5 Defence n.e.c.		02.5.0 Defence n.e.c. (CS)	
03 Public order and safety	03.1 Police services	03.1.0 Police services (CS)	
	03.2 Fire-protection services	03.2.0 Fire-protection services (CS)	
	03.3 Law courts	03.3.0 Law courts (CS)	
	03.4 Prisons	03.4.0 Prisons (CS)	
	03.5 R&D Public order and safety	03.5.0 R&D Public order and safety (CS)	
	03.6 Public order and safety n.e.c.	03.6.0 Public order and safety n.e.c. (CS)	
04 Economic affairs	04.1 General economic, commercial and labour affairs	04.1.1 General economic and commercial affairs (CS)	

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Division	Group	Class
		04.1.2 General labour affairs (CS)
	04.2 Agriculture, forestry, fishing and hunting	04.2.1 Agriculture (CS) 04.2.2 Forestry (CS) 04.2.3 Fishing and hunting (CS)
	04.3 Fuel and energy	04.3.1 Coal and other solid mineral fuels (CS) 04.3.2 Petroleum and natural gas (CS) 04.3.3 Nuclear fuel (CS) 04.3.4 Other fuels (CS) 04.3.5 Electricity (CS) 04.3.6 Non-electric energy (CS)
	04.4 Mining, manufacturing and construction	04.4.1 Mining of mineral resources other than mineral fuels (CS) 04.4.2 Manufacturing (CS) 04.4.3 Construction (CS)
	04.5 Transport	04.5.1 Road transport (CS) 04.5.2 Water transport (CS) 04.5.3 Railway transport (CS) 04.5.4 Air transport (CS) 04.5.5 Pipeline and other transport (CS)
	04.6 Communication	04.6.0 Communication (CS)
	04.7 Other industries	04.7.1 Distributive trades, storage and warehousing (CS) 04.7.2 Hotels and restaurants (CS) 04.7.3 Tourism (CS) 04.7.4 Multi-purpose development projects (CS)
	04.8 R&D Economic affairs	04.8.1 R&D General economic, commercial and labour affairs (CS) 04.8.2 R&D Agriculture, forestry, fishing and hunting (CS) 04.8.3 R&D Fuel and energy (CS) 04.8.4 R&D Mining, manufacturing and construction (CS) 04.8.5 R&D Transport (CS) 04.8.6 R&D Communication (CS) 04.8.7 R&D Other industries (CS)
	04.9 Economic affairs n.e.c.	04.9.0 Economic affairs n.e.c. (CS)
05	Environmental protection	
	05.1 Waste management	05.1.0 Waste management (CS)
	05.2 Waste water management	05.2.0 Waste water management (CS)
	05.3 Pollution abatement	05.3.0 Pollution abatement (CS)
	05.4 Protection of biodiversity and landscape	05.4.0 Protection of biodiversity and landscape (CS)
	05.5 R&D Environmental protection	

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	05.6 Environmental protection n.e.c.	05.5.0 R&D Environmental protection (CS) 05.6.0 Environmental protection n.e.c. (CS)
06	Housing and community amenities	
	06.1 Housing development	06.1.0 Housing development (CS)
	06.2 Community development	06.2.0 Community development (CS)
	06.3 Water supply	06.3.0 Water supply (CS)
	06.4 Street lighting	06.4.0 Street lighting (CS)
	06.5 R&D Housing and community amenities	06.5.0 R&D Housing and community amenities (CS)
	06.6 Housing and community amenities n.e.c.	06.6.0 Housing and community amenities n.e.c. (CS)
07	Health	
	07.1 Medical products, appliances and equipment	07.1.1 Pharmaceutical products (IS) 07.1.2 Other medical products (IS) 07.1.3 Therapeutic appliances and equipment (IS)
	07.2 Outpatient services	07.2.1 General medical services (IS) 07.2.2 Specialized medical services (IS) 07.2.3 Dental services (IS) 07.2.4 Paramedical services (IS)
	07.3 Hospital services	07.3.1 General hospital services (IS) 07.3.2 Specialized hospital services (IS) 07.3.3 Medical and maternity centre services (IS) 07.3.4 Nursing and convalescent home services (IS)
	07.4 Public health services	07.4.0 Public health services (IS)
	07.5 R&D Health	07.5.0 R&D Health (CS)
	07.6 Health n.e.c.	07.6.0 Health n.e.c. (CS)
08	Recreation, culture and religion	
	08.1 Recreational and sporting services	08.1.0 Recreational and sporting services (IS)
	08.2 Cultural services	08.2.0 Cultural services (IS)
	08.3 Broadcasting and publishing services	08.3.0 Broadcasting and publishing services (CS)
	08.4 Religious and other community services	08.4.0 Religious and other community services (CS)
	08.5 R&D Recreation, culture and religion	08.5.0 R&D Recreation, culture and religion (CS)
	08.6 Recreation, culture and religion n.e.c.	

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		08.6.0 Recreation, culture and religion n.e.c. (CS)
09 Education	09.1 Pre-primary and primary education	09.1.1 Pre-primary education (IS) 09.1.2 Primary education (IS)
	09.2 Secondary education	09.2.1 Lower-secondary education (IS) 09.2.2 Upper-secondary education (IS)
	09.3 Post-secondary non-tertiary education	09.3.0 Post-secondary non-tertiary education (IS)
	09.4 Tertiary education	09.4.1 First stage of tertiary education (IS) 09.4.2 Second stage of tertiary education (IS)
	09.5 Education not definable by level	09.5.0 Education not definable by level (IS)
	09.6 Subsidiary services to education	09.6.0 Subsidiary services to education (IS)
	09.7 R&D Education	09.7.0 R&D Education (CS)
	09.8 Education n.e.c.	09.8.0 Education n.e.c. (CS)
10 Social protection	10.1 Sickness and disability	10.1.1 Sickness (IS) 10.1.2 Disability (IS)
	10.2 Old age	10.2.0 Old age (IS)
	10.3 Survivors	10.3.0 Survivors (IS)
	10.4 Family and children	10.4.0 Family and children (IS)
	10.5 Unemployment	10.5.0 Unemployment (IS)
	10.6 Housing	10.6.0 Housing (IS)
	10.7 Social exclusion n.e.c.	10.7.0 Social exclusion n.e.c. (IS)
	10.8 R&D Social protection	10.8.0 R&D Social protection (CS)
	10.9 Social protection n.e.c.	10.9.0 Social protection n.e.c. (CS)