Glossary:Classification of the functions of government (COFOG)

Statistics Explained

The **Classification of the functions of government** , abbreviated as **COFOG** , was developed in its current version in 1999 by the Organisation for Economic Co-operation and Development and published by the United Nations Statistical Division as a standard classifying the purposes of government activities.

The classification has three levels of detail:

- divisions;

- groups;

- classes.

Divisions describe the broad objectives of government, while groups and classes both define the means by which these broad objectives are achieved.

Overview of divisions and groups

Government broad objective (division)	Sub-items
General public services	Executive and legislative organs, financial and fiscal affairs, external affairs; foreign economic aid; general services; basic research; R&D related to general public services; general public services n.e.c.; public debt transactions, transfers of a general character between different levels of government.
Defence	Military defence; civil defence; foreign military aid, R&D related to defence; defence n.e.c.
Public order and safety	Police services; fire-protection services; law courts; prisons; R&D related to public order and safety; public order and safety n.e.c.
Economic affairs	General economic, commercial and labour affairs; agriculture, forestry; fishing and hunting; fuel and energy; mining, manufacturing and construction; transport; communication; other industries, R&D related to economic affairs; economic affairs n.e.c.
Environmental protection	Waste management; water waste management; pollution abatement; protection of biodiversity and landscape; R&D related to environmental protection.
Housing and community amenities	Housing development; community development; water supply; street lighting; R&D related to housing and community amenities; housing and community amenities n.e.c.
Health	Medical products, appliances and equipment; outpatient services; hospital services; public health services; R&D related to health; health n.e.c.
Recreation, culture and religion	Recreational and sporting services; cultural services; broadcasting and publishing services; religious and other community services, R&D related to recreation, culture and religion; recreation; culture and religion n.e.c.
Education	Pre-primary, primary, secondary and tertiary education, post-secondary non-tertiary education, education non definable by level, subsidiary services to education, R&D; n.e.c.
Social protection	Sickness and disability; old age; survivors; family and children; unemployment; housing; R&D; social protection and social exclusion n.e.c.

Further information

- Manual on sources and methods for the compilation of COFOG statistics — Classifications of the Functions of Government — 2019 edition

- United Nations Statistics Division - COFOG (Classification of the Functions of Government) - Detailed structure and explanatory notes

Related concepts

- General government sector

- Total general government expenditure

Statistical data

- Government expenditure by function

- Government finance statistics