COFOG

**Full title:** Classification of the Functions of Government

**Abbreviation:** COFOG

**Legal basis:**

- Regional (EC) No 1392/2007 of the European parliament and of the Council (of 13 November 2007) amending Council Regulation (EC) 2223/96 with respect to the transmission of national accounts data

**Implementation date:** 1999

**History of the classification:**
The structure is based on a previous classification, namely the Classification of the Functions of Government published in 1980.

**Structure:**
Level 1: 10 divisions of consumption/expenditure, denoted by two-digit numerical codes;
Level 2: 69 groups of expenditure, denoted by three-digit numerical codes.

**Short description:**
The classification of the functions of government classifies the expenditures of general government sector (central and local government institutions, social security funds, corporations and non-profit institutions classified into the general government sector) into 10 divisions.

Area of use of the classification: National Accounts

**Linked classification(s):**
It is identical with UN’s Classification of the Functions of Government (COFOG). The classification of individual consumption by purpose (COICOP) includes some functions of COFOG, which have a character of individual consumption (health, recreation and culture, education, social protection).
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