

COFOG

Full title: Classification of the Functions of Government

Abbreviation: COFOG

Legal basis:

- Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community
- 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
- Commission Regulation (EC) No 113/2002 of 23 January 2002 amending Council Regulation (EC) No 2223/96 with regard to revised classifications of expenditure according to purpose
- Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union

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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