

# **CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT**

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**CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT  
(COFOG)**

**BREAKDOWN BY DIVISION (TWO-DIGIT LEVEL)**

- 01. GENERAL PUBLIC SERVICES**
- 02. DEFENCE**
- 03. PUBLIC ORDER AND SAFETY**
- 04. EDUCATION**
- 05. HEALTH**
- 06. SOCIAL PROTECTION**
- 07. RECREATION, CULTURE AND RELIGION**
- 08. HOUSING AND COMMUNITY AMENITIES**
- 09. ENVIRONMENT PROTECTION**
- 10. GENERAL ECONOMIC AFFAIRS**
- 11. SECTORAL ECONOMIC AFFAIRS**
- 12. EXPENDITURES NOT CLASSIFIED BY DIVISION**

**CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT  
(COFOG)**

**BREAKDOWN BY DIVISION (TWO-DIGIT LEVEL)  
AND GROUP (THREE-DIGIT LEVEL)**

**01. GENERAL PUBLIC SERVICES**

- 01.1 Executive and legislative organs; financial and fiscal affairs; external affairs
- 01.2 Foreign economic aid
- 01.3 General services
- 01.4 Basic research
- 01.5 Research and development
- 01.5 General public services n.e.c.

**02. DEFENCE**

- 02.1 Military and civil defence
- 02.2 Foreign military aid
- 02.3 Research and development
- 02.4 Defence affairs and services n.e.c.

**03. PUBLIC ORDER AND SAFETY**

- 03.1 Police and fire protection
- 03.2 Law courts
- 03.3 Prisons
- 03.4 Research and development
- 03.5 Public order and safety affairs and services n.e.c.

**04. EDUCATION**

- 04.1 Pre-primary and primary education
- 04.2 Secondary education
- 04.3 Tertiary education
- 04.4 Education not definable by level
- 04.5 Subsidiary services to education
- 04.6 Research and development
- 04.7 Education affairs and services n.e.c.

**05. HEALTH**

- 05.1 Hospital services
- 05.2 Out-patient services
- 05.3 Public health services
- 05.4 Prescribed medical products, equipment and appliances
- 05.5 Research and development
- 05.6 Health affairs and services n.e.c.

**06. SOCIAL PROTECTION**

- 06.1 Sickness
- 06.2 Disability
- 06.3 Old age
- 06.4 Survivors
- 06.5 Family and children

- 06.6 Unemployment
- 06.7 Housing and social exclusion
- 06.8 Research and development
- 06.9 Social protection affairs and services n.e.c.

**07. RECREATION, CULTURE AND RELIGION**

- 07.1 Recreational services
- 07.2 Cultural services
- 07.3 Broadcasting and publishing services
- 07.4 Religious and other community services
- 07.5 Research and development
- 07.6 Recreational, cultural and religious affairs and services n.e.c.

**08. HOUSING AND COMMUNITY AMENITIES**

- 08.1 Housing and community development
- 08.2 Water supply
- 08.3 Street lighting
- 08.4 Research and development
- 08.5 Housing and community amenity affairs and services n.e.c.

**09. ENVIRONMENT PROTECTION**

- 09.1 Refuse collection, treatment and disposal
- 09.2 Sewage systems and waste water treatment
- 09.3 Pollution abatement
- 09.4 Nature conservation
- 09.5 Research and development
- 09.6 Environment protection affairs and services n.e.c.

**10. GENERAL ECONOMIC AFFAIRS**

- 10.1 General economic and commercial affairs
- 10.2 General labour affairs
- 10.3 Research and development
- 10.4 General economic affairs and services n.e.c.

**11. SECTORAL ECONOMIC AFFAIRS**

- 11.1 Fuel and energy
- 11.2 Agriculture; forestry; fishing and hunting
- 11.3 Mining and mineral resources other than mineral fuels; manufacturing; construction
- 11.4 Transport
- 11.5 Communication
- 11.6 Distributive trades, storage and warehousing; hotels and restaurants; tourism
- 11.7 Multipurpose development projects
- 11.8 Research and development
- 11.9 Sectoral economic affairs and services n.e.c

**12. EXPENDITURES NOT CLASSIFIED BY DIVISION**

- 12.1 Public debt transactions
- 12.2 Transfers of a general character between different levels of government
- 12.3 Other expenditures not classified by division

**CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT  
(COFOG)**

**DEFINITION BY CLASS (FOUR-DIGIT LEVEL)**

## **01. GENERAL PUBLIC SERVICES**

### **01.1 EXECUTIVE AND LEGISLATIVE ORGANS; FINANCIAL AND FISCAL AFFAIRS; EXTERNAL AFFAIRS**

#### **01.1.1 Executive and legislative organs**

Administration, operation or support of executive and legislative organs.

*Includes:* office of the chief executive at all levels of government - office of the monarch, governor general, president, prime minister, governor, mayor, etc.; legislative bodies at all levels of government - parliaments, chambers of deputies, senates, assemblies, town councils, etc.; advisory, administrative and political staffs attached to chief executive offices and legislatures; libraries and other reference services serving mainly executive and legislative organs; physical amenities provided to the chief executive, the legislature and their aides; permanent or *ad hoc* commissions and committees created by or acting on behalf of the chief executive or legislature.

*Excludes:* ministerial offices, offices of heads of departments of local governments, interdepartmental committees, etc. concerned with a specific function (classified according to function).

#### **01.1.2 Financial and fiscal affairs**

Administration of financial and fiscal affairs; operation of the treasury or ministry of finance, the budget office, the inland (internal) revenue agency and customs authority; review, co-ordination, reconciliation and control of government budgets, accounting services and internal audits; operation of taxation schemes; management of public funds and public debts; production and dissemination of general and technical information about financial and fiscal affairs; compilation and publication of financial and fiscal statistics.

*Excludes:* supervision of the banking industry (10.1.1); underwriting or flotation charges and interest payments (12.1.1).

#### **01.1.3 External affairs**

Administration of external affairs; operation or support of the ministry of external (foreign) affairs and diplomatic and consular missions stationed abroad or at offices of international organisations; operation or support of information and cultural services for distribution beyond national boundaries; operation or support of libraries, reading rooms and reference services located abroad; regular subscriptions and special contributions to meet general operating expenses of international organisations.

*Excludes:* economic aid to developing countries and countries in transition (01.2.1); economic aid missions accredited to foreign governments (01.2.1); contributions to aid programmes administered by international or regional organisations (01.2.2); military units stationed abroad (02.1.1); military aid to foreign countries (02.2.1); general foreign economic and commercial affairs (10.1.1); tourism affairs and services (11.6.3).

## **01.2 FOREIGN ECONOMIC AID**

### **01.2.1 Economic aid to developing countries and countries in transition**

Administration of economic co-operation with developing countries and countries in transition; operation of economic aid missions accredited to foreign governments; provision of assistance through grants-in-aid in cash or in kind and loans regardless of interest charged; operation or support of technical assistance and training programmes and fellowship and scholarship schemes.

*Excludes:* contributions to economic development funds administered by international or regional organisations (01.2.2); military aid to foreign countries (02.2.1).

### **01.2.2 Economic aid routed through international organisations**

Administration of economic aid routed through international organisations; contributions in cash or in kind to economic development funds administered by international, regional or other multinational organisations.

*Excludes:* aid to international peace-keeping operations (02.2.1).

## **01.3 GENERAL SERVICES**

### **01.3.1 General personnel services**

Administration of general personnel services; development and implementation of general personnel policies and procedures covering selection and promotion, rating methods, the description, evaluation and classification of jobs, the administration of civil service regulations and similar matters; operation or support of personnel services not connected with a specific function.

*Excludes:* personnel administration and services connected with a specific function (classified according to function).

### **01.3.2 Over-all planning services**

Administration of over-all planning services; formulation, co-ordination and monitoring of over-all economic and social plans and programmes; operation or support of economic and social planning services not connected with a specific function and usually undertaken by central offices at the various levels of government.

*Excludes:* planning services connected with a specific function (classified according to function).

### **01.3.3 Over-all statistical services**

Administration of over-all statistical services; formulation, co-ordination and monitoring of over-all statistical plans and programmes; operation or support of statistical services not connected with a specific function and usually undertaken by central offices at the various levels of government.

*Excludes:* statistical services connected with a specific function (classified according to function).

**01.3.4 Other general services**

Administration of other general services; operation or support of other general services not connected with a specific function.

*Includes:* centralised supply and purchasing services; maintenance and storage of government records and archives; operation of government owned or occupied buildings; central motor vehicle pools; government operated printing offices.

*Excludes:* other general services connected with a specific function (classified according to function).

**01.4 BASIC RESEARCH****01.4.1 Basic research**

Administration of basic research; operation of government agencies engaged in basic research; support in the form of grants and loans for basic research undertaken by non-government bodies such as research institutes and universities. (Basic research is defined in the Frascati Manual as ..... )

*Excludes:* applied research and experimental development (classified by function).

**01.5 RESEARCH AND DEVELOPMENT****01.5.1 Research and development**

Administration of applied research and experimental development on subjects related to general public services; operation of government agencies engaged in applied research and experimental development on subjects related to general public services; support in the form of grants and loans for applied research and experimental development on subjects related to general public services undertaken by non-government bodies such as research institutes and universities.

**01.6 GENERAL PUBLIC SERVICES N.E.C.****01.6.1 General public services n.e.c.**

Administration, operation or support activities relating to general public services that cannot be assigned to (01.1), (01.2), (01.3), (01.4) or (01.5).

*Includes:* administration of non-self-governing and trust territories; administration of elections.

## **02. DEFENCE**

### **02.1 MILITARY AND CIVIL DEFENCE**

#### **02.1.1 Military defence affairs**

Administration of military defence affairs; operation or support of land, sea, air and space defence forces; operation or support of engineering, transport, communications, intelligence, personnel and other non-combat forces; operation or support of reserve and auxiliary forces of the defence establishment.

*Includes:* offices of military attaches stationed abroad; field hospitals.

*Excludes:* military aid missions (02.2.1); military schools and colleges where curricula resemble those of civilian institutions even though attendance may be limited to military personnel and their families (04.1), (04.2), (04.3) or (04.4); base hospitals (05.1); pension schemes for military personnel (06.3).

#### **02.1.2 Civil defence affairs**

Administration of civil defence affairs; operation or support of civil defence forces; formulation of contingency plans and carrying out of exercises in which civilian institutions and populations are involved.

*Excludes:* equipment, materials, supplies, etc. for emergency peacetime use (06.9.1).

### **02.2 FOREIGN MILITARY AID**

#### **02.2.1 Foreign military aid**

Administration of military aid; operation or support of military aid missions accredited to foreign governments or attached to international military organisations or alliances; provision of military aid through grants in cash or in kind, loans regardless of interest charged or loans of equipment; contributions to international peace-keeping forces including the assignment of manpower.

### **02.3 RESEARCH AND DEVELOPMENT**

#### **02.3.1 Research and development**

Administration of applied research and experimental development on subjects related to defence; operation of government agencies engaged in applied research and experimental development on subjects related to defence; support in the form of grants and loans for applied research and experimental development on subjects related to defence undertaken by non-government bodies such as research institutes and universities.

**02.4 DEFENCE AFFAIRS AND SERVICES N.E.C.****02.4.1 Defence affairs and services n.e.c.**

Administration, operation or support activities relating to defence affairs and services that cannot be assigned to (02.1), (02.2) or (02.3).

*Includes:* preparation and monitoring of budgets; production and dissemination of public information about defence affairs and services; compilation and publication of statistics on defence affairs and services.

*Excludes:* administration of war veterans' affairs (06. ).

**03. PUBLIC ORDER AND SAFETY****03.1 POLICE AND FIRE PROTECTION****03.1.1 Police services**

Administration of police affairs and services; operation or support of regular and auxiliary police forces, of port, border and coast guards, and of other special police forces maintained by public authorities.

*Includes:* traffic regulation; alien registration; operation of police laboratories; maintenance of arrest records and statistics related to police work; traffic wardens; police training; control of ocean fishing; control of water traffic; navigation aids operated by coast guards.

*Excludes:* police colleges offering general education in addition to police training (04.1), (04.2), (04.3) or (04.4).

**03.1.2 Fire-protection services**

Administration of fire-protection affairs and services; operation or support of regular and auxiliary fire brigades and of other fire-fighting and fire-prevention services maintained by public authorities.

*Includes:* fire-fighting and fire-prevention training.

*Excludes:* forces especially trained and equipped for fighting or preventing forest fires (11.2.7).

**03.2 LAW COURTS****03.2.1 Law courts**

Administration, operation or support of civil and criminal law courts and the judicial system.

*Includes:* legal representation and advice on behalf of government; legal representation and advice on behalf of others provided by government in cash or in services; officers of the courts

charged with the enforcement of fines and legal settlements imposed by the courts; administration and operation of parole and probation systems.

*Excludes:* prison administration (03.3.1); administrative tribunals (classified by function).

### **03.3 PRISONS**

#### **03.3.1 Prisons**

Administration, operation or support of prisons and other places for the detention or rehabilitation of criminals.

*Includes:* prison farms, work houses, reformatories, borstals and asylums for the criminally insane.

### **03.3 RESEARCH AND DEVELOPMENT**

#### **03.3.1 Research and development**

Administration of applied research and experimental development on subjects related to public order and safety; operation of government agencies engaged in applied research and experimental development on subjects related to public order and safety; support in the form of grants and loans for applied research and experimental development on subjects related to public order and safety undertaken by non-government bodies such as research institutes and universities.

### **03.4 PUBLIC ORDER AND SAFETY AFFAIRS AND SERVICES N.E.C.**

#### **03.4.1 Public order and safety affairs and services n.e.c.**

Administration, operation or support activities relating to public order and safety affairs and services which cannot be assigned to (03.1), (03.2) or (03.3).

*Includes:* formulation, administration and monitoring of over-all policy, plans, programmes and budgets for the promotion of public order and safety; production and dissemination of public information about public order and safety; compilation and publication of statistics on public order and safety.

## **04. EDUCATION**

Government outlays on education include expenditures on services provided to **individual** pupils and students and expenditures on services provided on a **collective** basis. Expenditures on individual services are allocated to groups (04.1) through (04.5); expenditures on collective services are assigned to groups (04.6) and (04.7).

Collective educational services are concerned with matters such as the formulation and administration of government policy, the setting and enforcement of standards, the regulation, licensing and supervision of educational establishments and research and development into education affairs and services. However, overhead expenses connected with the administration or functioning of a group of schools, colleges, etc. are considered to be individual expenditures and are classified to groups (04.1) through (04.5) as appropriate.

The breakdown of education is based upon the level categories of the International Standard Classification of Education (ISCED) of the United Nations Educational, Scientific and Cultural Organisation (UNESCO).

#### **04.1 PRE-PRIMARY AND PRIMARY EDUCATION**

##### **04.1.1 Pre-primary and primary education**

Provision of pre-primary and primary education at ISCED levels 0 and 1; administration, inspection, operation or support of schools and other institutions providing pre-primary and primary education at ISCED levels 0 and 1.

*Includes:* literacy programmes for students too old for primary school.

*Excludes:* subsidiary services (04.5.1).

#### **04.2 SECONDARY EDUCATION**

##### **04.2.1 Secondary education, general programmes**

Provision of general programmes of secondary education at ISCED levels 2 and 3; administration, inspection, operation or support of schools and other institutions providing general programmes of secondary education at ISCED levels 2 and 3; provision of scholarships, grants, loans and allowances to pupils pursuing general programmes of secondary education at ISCED levels 2 and 3. (General programmes contain little or no specialisation extending primary education on a broader base. They may emphasise special non-technical subjects such as mathematics, the natural sciences, the humanities and social sciences and they may lead to qualification for university entrance. They pay no special attention to future vocational intention and contain little or no technical education.)

*Includes:* out-of-school general programmes of secondary education for adults and young people.

*Excludes:* secondary education programmes with substantial vocational and technical training even if general education accounts for as much as half the total study time (04.2.2); subsidiary services (04.5.1).

##### **04.2.2 Secondary education, vocational and technical programmes**

Provision of vocational and technical programmes of secondary education at ISCED levels 2 and 3; administration, inspection, operation or support of schools and other institutions providing vocational and technical programmes of secondary education at ISCED levels 2 and 3; provision of scholarships, grants, loans and allowances to pupils pursuing vocational and technical programmes of secondary education at ISCED levels 2 and 3.

*Includes:* secondary education programmes with substantial vocational and technical training even if general education accounts for as much as half the total study time; out-of-school vocational and technical programmes of secondary education for adults and young people; vocational and technical programmes of secondary education designed for adults and part-time students.

*Excludes:* subsidiary services (04.5.1).

### **04.3 TERTIARY EDUCATION**

#### **04.3.1 Tertiary education not leading to a university degree or equivalent**

Provision of tertiary education at ISCED level 5; administration, inspection, operation or support of institutions providing tertiary education at ISCED level 5; provision of scholarships, grants, loans, and allowances to students pursuing tertiary education at ISCED level 5. (Tertiary education at ISCED level 5 does not lead to a university degree or equivalent.)

*Includes:* provision of tertiary education by radio or television broadcasting.

*Excludes:* subsidiary services (04.5.1).

#### **04.3.2 Tertiary education leading to a university degree or equivalent**

Provision of tertiary education at ISCED levels 6 and 7; administration, inspection, operation or support of universities and other institutions providing tertiary education at ISCED levels 6 and 7; provision of scholarships, grants, loans and allowances to students pursuing tertiary education at ISCED levels 6 and 7. (Tertiary education at ISCED levels 6 and 7 leads to a first university degree or equivalent, a postgraduate degree, or to a higher professional qualification such as a specialist qualification in medicine.)

*Includes:* provision of tertiary education by radio or television broadcasting.

*Excludes:* subsidiary services (04.5.1).

### **04.4 EDUCATION NOT DEFINABLE BY LEVEL**

#### **04.4.1 Education not definable by level**

Provision of education at ISCED level 9; administration, inspection, operation or support of institutions providing education at ISCED level 9. (Education programmes at ISCED level 9 do not require any specific educational prerequisite for entrance. They are distinguishable from recreational pursuits in being programmes consisting of sustained and progressive courses with established aims or curricula.)

*Excludes:* subsidiary services (04.5.1).

### **04.5 SUBSIDIARY SERVICES TO EDUCATION**

#### **04.5.1 Subsidiary services to education**

Provision of subsidiary services to education; administration, inspection, operation or support of transportation, food, lodging, medical and dental attention and related subsidiary services chiefly for students regardless of level.

*Excludes:* scholarships, grants, loans and allowances in cash to defray the costs of subsidiary services (04.1), (04.2), (04.3) or (04.4).

## 04.6 RESEARCH AND DEVELOPMENT

### 04.6.1 Research and development

Administration of applied research and experimental development on subjects related to education; operation of government agencies engaged in applied research and experimental development on subjects related to education; support in the form of grants and loans for applied research and experimental development on subjects related to education undertaken by non-government bodies such as research institutes and universities.

## 04.7 EDUCATION AFFAIRS AND SERVICES N.E.C.

### 04.7.1 Education affairs and services n.e.c.

Administration, operation or support activities relating to education affairs and services that cannot be assigned to (04.1), (04.2), (04.3), (04.4), (04.5) or (04.6).

*Includes:* formulation, administration and monitoring of over-all educational policies, plans, programmes and budgets; setting and enforcement of curricula and teaching standards; licensing of educational establishments; production and dissemination of public and technical information about education affairs and services; compilation and publication of education statistics.

## 05. HEALTH

Government outlays on health include expenditures on services provided to **individual** persons and services provided on a **collective** basis. Expenditures on individual services are allocated to groups (05.1) through (05.4); expenditures on collective services are assigned to groups (05.5) and (05.6).

Collective health services are concerned with matters such as the formulation and administration of government policy, the setting and enforcement of standards for medical and para-medical personnel and for hospitals, clinics, medical cabinets, etc., the regulation and licensing of providers of health services and research and development into medical and health-related matters. However, overhead expenses connected with the administration or functioning of a group of hospitals, clinics, medical cabinets, etc. are considered to be individual expenditures and are classified to groups (05.1) through (05.4) as appropriate.

### 05.1 HOSPITAL SERVICES

Hospitalisation is here defined to apply when the patient is accommodated for the duration of the treatment. Hospital day care and home-based hospital treatment are included, however.

This group covers general and specialist hospitals as well as medical and maternity centres and nursing and convalescence homes which chiefly provide in-patient services. It also covers institutions serving old people in which medical monitoring is an essential component and rehabilitation centres providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support.

Hospitals are defined as institutions which offer in-patient care under direct supervision of qualified medical doctors. Medical and maternity centres and nursing and convalescent homes also provide in-patient care but their services are supervised and frequently delivered by staff of lower qualification than medical doctors.

The group does not cover facilities, such as medical cabinets, clinics and dispensaries, devoted exclusively to out-patient care (05.2), retirement homes for elderly persons (06.3), hospices for terminally ill persons (06. ), institutions for disabled persons and rehabilitation centres providing primarily long-term support (06.2).

The group includes medicaments, prostheses, medical appliances and equipment and other health-related products supplied to hospital patients. It also includes the non-medical expenditure of hospitals on administration, non-medical staff, food and drink, accommodation (including staff accommodation), etc.

#### **05.1.1 General hospital services**

Provision of general hospital services; administration, inspection, operation or support of hospitals that do not limit their services to a particular medical speciality.

*Excludes:* medical centres not under the direct supervision of a qualified medical doctor (05.1.3); payments to patients for loss of income due to hospitalisation (06.1.1).

#### **05.1.2 Specialised hospital services**

Provision of specialised hospital services; administration, inspection, operation or support of hospitals that limit their services to a particular medical speciality. (Specialised hospitals differ from general hospitals in that their services are limited to treatment of a particular condition, disease, or class of patient, for example, diseases of the chest and tuberculosis, leprosy, cancer, oto-rhino-laryngology, psychiatry, obstetrics, paediatrics and so forth.)

*Excludes:* maternity centres not under the direct supervision of a qualified medical doctor (05.1.3).

#### **05.1.3 Medical and maternity centre services**

Provision of medical and maternity centre services; administration, inspection, operation or support of medical and maternity centre services.

#### **05.1.4 Nursing and convalescent home services**

Provision of nursing and convalescent home services; administration, inspection, operation or support of nursing and convalescent home services. (Nursing and convalescent homes provide in-patient services to persons recovering from surgery or a debilitating disease or condition that requires chiefly monitoring and administering of medicaments, physiotherapy and training to compensate for loss of function or rest.)

*Includes:* institutions serving old people in which medical monitoring is an essential component; rehabilitation centres providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support.

*Excludes:* retirement homes for elderly persons (06.3.1), hospices for terminally ill persons(06. ), institutions for disabled persons and rehabilitation centres providing primarily long-term support (06.2.1).

## **05.2 OUT-PATIENT SERVICES**

This group covers medical, dental and paramedical services delivered to out-patients by medical, dental and paramedical practitioners and auxiliaries. The services may be delivered at home or in individual or group consulting facilities or dispensaries or the out-patient clinics of hospitals and the like. The group includes the medicaments, prostheses, medical appliances and equipment and other health-related products supplied to out-patients by such practitioners and auxiliaries.

Medical, dental and paramedical services provided to in-patients by hospitals, medical and maternity centres, nursing and convalescent homes are covered by (05.1).

### **05.2.1 General medical clinics and general medical practitioners**

Provision of general medical services to out-patients; administration, inspection, operation or support of general medical services delivered by general medical clinics and general medical practitioners. (General medical clinics are defined as institutions which provide chiefly out-patient services which are not limited to a particular medical speciality and which are chiefly delivered by qualified medical doctors. The general medical practitioners referred to here do not specialise in a particular medical speciality and treat patients in their consulting rooms or visit patients at home or in non-medical institutions.)

*Includes:* out-patient clinics of general hospitals.

### **05.2.2 Specialised medical clinics and specialist medical practitioners**

Provision of specialised medical services to out-patients; administration, inspection, operation or support of specialised medical services delivered by specialised medical clinics and specialist medical practitioners. (Specialised medical clinics and specialist medical practitioners differ from general medical clinics and general medical practitioners in that their services are limited to treatment of a particular condition, disease, medical procedure or class of patient.)

*Includes:* out-patient clinics of specialist hospitals.

*Excludes:* dental clinics and dentists (05.2.3).

### **05.2.3 General or specialist dental clinics and dentists, oral hygienists or other dental operating auxiliaries**

Provision of dental services to out-patients; administration, inspection, operation and support of dental services delivered by general or specialist dental clinics and by dentists, oral hygienists or other dental auxiliaries. (Dental clinics provide out-patient services; they are not necessarily supervised or staffed by dentists, they may be supervised or staffed by oral hygienists or by dental auxiliaries. The dentists, oral hygienists or dental auxiliaries referred to here treat patients in their consulting rooms or in non-medical institutions.)

### **05.2.4 Other clinics and paramedical personnel n.e.c.**

Provision of paramedical health services to out-patients; administration, inspection, operation or support of health services delivered by clinics supervised by nurses, midwives, physiotherapists, occupational therapists, speech therapists or other paramedical personnel and of health services delivered by nurses, midwives and paramedical personnel in non-consulting rooms, in patients' homes or other non-medical institutions.

*Includes:* acupuncturists, pedicures, chiropodists, chiropractors, optometrists, practitioners of traditional medicine, etc.; medical analysis laboratories and X-ray centres; hire of therapeutic equipment; medically-prescribed corrective-gymnastic therapy; out-patient thermal bath or seawater treatments; ambulance services other than ambulance services operated by hospitals.

*Excludes:* public health service laboratories (05.3.1); laboratories engaged in determining the causes of disease (05.5.1).

### **05.3 PUBLIC HEALTH SERVICES**

#### **05.3.1 Public health services**

Provision of public health services; administration, inspection, operation or support of public health services such as blood-bank operation (collecting, processing, storing, shipping), disease detection services (cancer, tuberculosis, venereal disease), prevention services (immunisation, inoculation), population control services (fitting of birth control devices) and so forth.

*Includes:* public health services delivered by special teams to groups of clients, most of whom are in good health, at work places, schools or other non-medical settings; public health services not connected with a hospital, clinic or practitioner; public health services not delivered by medically qualified doctors; public health service laboratories; the dissemination of information on public health matters.

*Excludes:* medical analysis laboratories (05.2.4); laboratories engaged in determining the causes of disease (05.5.1).

### **05.4 PRESCRIBED MEDICAL PRODUCTS, EQUIPMENT AND APPLIANCES**

This group covers medicaments, prostheses, medical appliances and equipment and other health-related products obtained by individuals with a prescription usually from dispensing chemists, pharmacists or medical equipment suppliers.

The group does not cover medicaments, prostheses, medical appliances and equipment and other health-related products supplied to in-patients by hospitals, medical and maternity centres, nursing and convalescent homes (05.1) or to out-patients by medical, dental and paramedical practitioners (05.2).

#### **05.4.1 Prescribed medical products, equipment and appliances**

Provision of medicaments, prostheses, medical equipment and appliances or other prescribed health-related products intended for consumption or use by a single individual or household outside a health facility or institution.

### **05.5 RESEARCH AND DEVELOPMENT**

### 05.5.1 Research and development

Administration of applied research and experimental development on subjects related to health; operation of government agencies engaged in applied research and experimental development on subjects related to health; support in the form of grants and loans for applied research and experimental development on subjects related to health undertaken by non-government bodies such as research institutes and universities.

## 05.6 HEALTH AFFAIRS AND SERVICES N.E.C.

### 05.6.1 Health affairs and services n.e.c.

Administration, operation or support activities relating to health affairs and services that cannot be assigned to (05.1), (05.2), (05.3), (05.4) or (05.5).

*Includes:* formulation, administration and monitoring of over-all health policies, plans, programmes and budgets; setting and enforcement of standards for medical and para-medical personnel and for hospitals, clinics, medical cabinets, etc.; regulation and licensing of providers of health services; production and dissemination of public and technical information about health affairs and services; compilation and publication of health statistics.

## 06. SOCIAL PROTECTION

Government outlays on social protection include expenditures on services and transfers provided to **individual** persons and households and expenditures on services provided on a **collective** basis. Expenditures on individual services and transfers are allocated to groups (06.1) through (06.7); expenditures on collective services are assigned to groups (06.8) and (06.9).

Collective social protection services are concerned with matters such as the formulation and administration of government policy, the formulation and enforcement of legislation and standards for providing social protection and research and development into social protection affairs and services.

The social protection functions and their definitions are based on the European System of integrated Social Protection Statistics (ESSPROS). ESSPROS also covers health but this is not covered here but in Division 05.

### 06.1 SICKNESS

#### 06.1.1 Sickness

Provision of social protection in the form of cash benefits that replace in whole or in part loss of earnings during a temporary inability to work due to sickness or injury; administration and operation of such social protection schemes.

*Includes:* benefits in kind provided to help persons temporary unable to work due to sickness or injury with daily tasks (home help, transport facilities, etc.).

*Excludes:* medical goods and services provided to persons temporary unable to work due to sickness or injury (05.1), (05.2) or (05.4).

## **06.2 DISABILITY**

### **06.2.1 Disability**

Provision of social protection in the form of cash benefits and benefits in kind to persons who are fully or partially unable to engage in economic activity or lead a normal life due to a physical or mental impairment that is either permanent or likely to persist beyond a minimum prescribed period; administration and operation of such social protection schemes. (Cash benefits include disability pensions, early retirement benefits due to reduced capacity to work; care allowances; allowances paid to disabled persons undertaking work adapted to their condition or undergoing vocational training; other periodic or lump-sum payments paid to disabled persons for social protection reasons. Benefits in kind include the provision of lodging and possibly board to disabled persons in appropriate establishments; assistance provided to disabled persons to help them with daily tasks (home help, transport facilities etc.); allowances paid to the person who looks after the disabled person; provision of specific goods and services and vocational training to further the occupational and social rehabilitation of disabled persons; miscellaneous services and goods provide to disabled persons to enable them to participate in leisure and cultural activities or to travel or to participate in community life.)

*Excludes:* medical goods and services provided to disabled persons (05.1), (05.2) or (05.4).

## **06.3 OLD AGE**

### **06.3.1 Old age**

Provision of social protection in the form of cash benefits and benefits in kind against the risks linked to old age (loss of income, inadequate income, lack of independence in carrying out daily tasks, reduced participation in social and community life, etc.); administration and operation of such social protection schemes. (Cash benefits include old age pensions, anticipated old age pensions, partial retirement pensions, care allowances; other periodic or lump-sum payments paid upon retirement or on account of old age. Benefits in kind include the provision of lodging and sometimes board to elderly persons either in specialised institutions or staying with families in appropriate establishments; assistance provided to elderly persons to help them with daily tasks (home help, transport facilities etc.); allowances paid to the person who looks after an elderly person; miscellaneous services and goods provided to elderly persons to enable them to participate in leisure and cultural activities or to travel or to participate in community life.)

*Includes:* pension schemes for military personnel and for government employees.

*Excludes:* medical goods and services provided to elderly persons (05.1), (05.2) or (05.4).

## **06.4 SURVIVORS**

### **06.4.1 Survivors**

Provision of social protection in the form of cash benefits and benefits in kind to persons who are survivors of a deceased person (such as the person's spouse, ex-spouse, children, grandchildren,

parents or other relatives); administration and operation of such social protection schemes. (Cash benefits include survivors' pensions, death grants; other periodic or lump-sum payments to survivors. Benefits in kind include funeral expenses ; miscellaneous services and goods provided to survivors to enable them to participate in community life.)

*Excludes:* medical goods and services provided to survivors (05.1), (05.2) or (05.4).

## **06.5 FAMILY AND CHILDREN**

### **06.5.1 Family and children**

Provision of social protection in the form of cash benefits and benefits in kind to households with dependent children; administration and operation of such social protection schemes. (Cash benefits include maternity allowances, birth grants, parental leave benefits, family or child allowances, other periodic or lump-sum payments to support households and help them meet the costs of specific needs such as those of the lone parent families or families with handicapped children. Benefits in kind include shelter and board provided to pre-school children during the day or part of the day, such as nurseries ; financial assistance towards payment of a nurse to look after children during the day; shelter and board provided to children and families on a permanent basis, such as orphanages and foster families; goods and services provided at home to children or to those who care for them; miscellaneous services and goods provided to families, young people or children, such as holiday and leisure centres.)

*Excludes:* medical goods and services provided to mothers, mothers-to-be and children (05.1), (05.2) or (05.4).

## **06.6 UNEMPLOYMENT**

### **06.6.1 Unemployment**

Provision of social protection in the form of cash benefits and benefits in kind to persons who are capable of work, available for work but are unable to find suitable employment ; administration and operation of such social protection schemes. (Cash benefits include full and partial unemployment benefits; early retirement benefits paid to older workers who retire before reaching standard retirement due to unemployment or job reduction caused by economic measures; allowances to targeted groups in the labour force who take part in training schemes intended to develop their potential for employment; redundancy compensation; other periodic or lump-sum payments to the unemployed, particularly the long-term unemployed.)

*Excludes:* medical goods and services provided to unemployed persons (05.1), (05.2) or (05.4).

## **06.7 HOUSING AND SOCIAL EXCLUSION**

### **06.7.1 Housing**

Provision of social protection in the form of cash benefits and benefits in kind to help households meet the cost of housing. Recipients of these benefits are means tested. (Cash benefits include cash payments to tenants made on a temporary or long-term basis to help with rent costs and cash payments to owner-occupiers to alleviate their current housing costs (that is to help with paying mortgages or interest). Benefits in kind include the provision of low-cost or social housing.)

### **06.7.2 Social exclusion**

Provision of social protection in the form of cash benefits and benefits in kind to persons who are socially excluded or at risk of social exclusion (such as. persons who are destitute, low-income earners, immigrants, indigenous people, refugees, alcohol and substance abusers, victims of criminal violence, etc.); administration and operation of such social protection schemes. (Cash benefits include income support and other cash payments to the destitute and vulnerable persons to help alleviate poverty or assist in difficult situations. Benefits in kind include short-term and long-term shelter and board to destitute and vulnerable persons; rehabilitation of alcohol and substance abusers; services and goods to help vulnerable persons such as counselling, day shelter, help with carrying out daily tasks, food, clothing, fuel, etc.)

*Excludes:* medical goods and services provided to persons who are socially included or at risk of social exclusion (05.1), (05.2) or (05.4).

## **06.8 RESEARCH AND DEVELOPMENT**

### **06.8.1 Research and development**

Administration of applied research and experimental development on subjects related to social protection; operation of government agencies engaged in applied research and experimental development on subjects related to social protection; support in the form of grants and loans for applied research and experimental development on subjects related to social protection undertaken by non-government bodies such as research institutes and universities.

## **06.9 SOCIAL PROTECTION AFFAIRS AND SERVICES N.E.C.**

### **06.9.1 Social protection affairs and services n.e.c.**

Administration, operation or support activities relating to social protection affairs and services that cannot be assigned to (06.1), (06.2) or (06.3).

*Includes:* formulation, administration and monitoring of over-all social protection policies, plans, programmes and budgets; formulation and enforcement of legislation and standards for the provision of social protection; production and dissemination of public and technical information about social protection affairs and services; compilation and publication of statistics on social protection affairs and services; provision of social protection in the form of cash benefits and benefits in kind to victims of fires, floods, earthquakes and other peace-time disasters; purchase and storage of food, equipment and other supplies for emergency use in the case of peace-time disasters.

## **07. RECREATION, CULTURE AND RELIGION**

Government outlays on sport, recreation, culture and religion include expenditures on services provided to **individual** persons and households and expenditures on services provided on a **collective** basis. Individual expenditures are allocated to groups (07.1) and (07.2); expenditures on collective services are assigned to groups (07.3) to (07.6).

Collective services are provided to the community as a whole. They include activities such as the formulation and administration of government policy, the formulation and enforcement of legislation and standards for providing recreational and cultural services and research and development into recreational, cultural and religious affairs and services.

### **07.1 RECREATIONAL SERVICES**

#### **07.1.1 Recreational services**

Provision of sporting and recreational services; administration of sporting and recreational affairs; operation or support of facilities for active sporting pursuits or events - playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnasiums, etc.; operation or support of facilities for passive sporting pursuits or events - chiefly specially equipped rooms for playing cards, board games, etc.; operation or support of facilities for recreational pursuits - parks, beaches, camping grounds (and associated lodging places furnished on a non-commercial basis), swimming pools, public baths for washing, etc.; provision of grants, loans, subsidies or other types of support to teams or to individual competitors or players.

*Includes:* facilities for spectator accommodation; national, regional or local team representation in sporting events.

*Excludes:* zoological or botanical gardens, aquaria, arboreta and similar institutions (07.1.2); sporting and recreational facilities associated with educational institutions (classified to the appropriate class of Division 04).

### **07.2 CULTURAL SERVICES**

#### **07.2.1 Cultural services**

Provision of cultural services; administration of cultural affairs; operation or support of facilities for cultural pursuits - libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.; production, operation or support of cultural events - concerts, stage and film productions, art shows, etc.; provision of grants, loans, subsidies or other types of support to individual artists, writers, designers, composers and others working in the arts or to organisations engaged in promoting cultural activities.

*Includes:* national, regional or local celebrations provided they are not intended chiefly to attract tourists.

*Excludes:* cultural events intended for presentation beyond national boundaries (01.1.3); the production of cultural material intended for distribution by broadcasting (07.1.3); national, regional or local celebrations intended chiefly to attract tourists (11.6.3).

### **07.3 BROADCASTING AND PUBLISHING SERVICES**

#### **07.3.1 Broadcasting and publishing services**

Provision of broadcasting and publishing services; administration and regulation of broadcasting and publishing affairs; construction or acquisition of facilities for television or radio broadcasting; construction or acquisition of plant, equipment or materials for newspaper, magazine or book publishing; production of material for and its presentation by broadcasting; gathering of news or other information; distribution of published works.

*Excludes:* government printing offices and plants (01.3.4); provision of tertiary education by radio or television broadcasting (04.3).

### **07.4 RELIGIOUS AND OTHER COMMUNITY SERVICES**

#### **07.4.1 Religious and other community services**

Provision of religious and community services; administration of religious and other community affairs; operation or maintenance of facilities for religious and other community services; payment of clergy or other officers of religious institutions; support for the holding of religious services; provision of grants, loans or other types of support to fraternal, civic, youth and social organisations or to labour unions and political parties.

### **07.5 RESEARCH AND DEVELOPMENT**

#### **07.5.1 Research and development**

Administration of applied research and experimental development on subjects related to recreation, culture and religion; operation of government agencies engaged in applied research and experimental development on subjects related to recreation, culture and religion; support in the form of grants and loans for applied research and experimental development on subjects related to recreation, culture and religion undertaken by non-government bodies such as research institutes and universities.

### **07.6 RECREATIONAL, CULTURAL AND RELIGIOUS AFFAIRS AND SERVICES N.E.C.**

#### **07.6.1 Recreational, cultural and religious affairs and services n.e.c.**

Administration, operation or support activities relating to recreational, cultural and religious affairs and services that cannot be assigned to (07.1) or (07.2).

*Includes:* formulation, administration and monitoring of over-all policies, plans, programmes and budgets for the promotion of sport, recreation, culture and religion; preparation and enforcement of legislation and standards for the provision of recreational and cultural services; production and dissemination of public information about recreational, cultural and religious affairs and services;

compilation and publication of statistics on recreational, cultural and religious affairs and services.

## **08. HOUSING AND COMMUNITY AMENITIES**

### **08.1 HOUSING AND COMMUNITY DEVELOPMENT**

#### **08.1.1 Housing affairs**

Administration of housing affairs; promotion, monitoring and evaluation of housing activities whether or not the activities are under the auspices of public authorities; development and regulation of housing standards; administration of rent controls and eligibility standards for publicly supported dwelling units; construction, purchase and remodelling of dwelling units for the general public or for people with special needs; acquisition of land needed for construction of dwellings; slum clearance related to provision of housing; provision of loans, grants, subsidies or other assistance for the expansion, improvement, maintenance or repair of the housing stock; production and dissemination of public and technical information about housing affairs and services; compilation and publication of housing statistics.

*Excludes:* cash benefits and benefits in kind to help households meet the cost of housing (06.7.1); development and regulation of building standards (08.1.2) and construction standards (11.3.3).

#### **08.1.2 Community development**

Administration of community development affairs; planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc. for communities; preparation of schemes for financing planned developments; arranging, when necessary, for the removal and rehabilitation of existing populations; administration of zoning laws and regulations on land use and building standards; undertaking or supporting studies of the impact of plan implementation on contiguous and nearby communities; production and dissemination of public and technical information about community development affairs and services; compilation and publication of statistics on community development affairs and services.

*Excludes:* plan implementation, that is, the actual construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to function); administration of housing standards (08.1.2) and construction standards (11.3.3).

### **08.2 WATER SUPPLY**

#### **08.2.1 Water supply**

Provision of water supply service; administration of water supply affairs; supervision and regulation of all facets of potable water supply including water purity, price and quantity controls; assessment of future needs and determination of availability in terms of such assessment; construction and operation of water supply systems that are not public enterprises or private establishments; provision of grants, loans, subsidies or other assistance for the development, expansion, operation, maintenance or repair of water supply systems regardless of ownership or organisational arrangement; production and dissemination of public and technical

information on water supply affairs and services; compilation and publication of statistics on water supply affairs and services.

*Excludes:* irrigation systems (11.2.1); multipurpose projects (11.7.1).

### **08.3 STREET LIGHTING**

#### **08.3.1 Street lighting**

Provision of street lighting services; administration of street lighting affairs; development and regulation of street lighting standards; design, installation, operation, maintenance, upgrading, etc. of street lighting.

*Excludes:* lighting affairs and services associated with the construction and operation of highways (11.4.1).

### **08.4 RESEARCH AND DEVELOPMENT**

#### **08.4.1 Research and development**

Administration of applied research and experimental development on subjects related to housing and community amenities; operation of government agencies engaged in applied research and experimental development on subjects related to housing and community amenities; support in the form of grants and loans for applied research and experimental development on subjects related to housing and community amenities undertaken by non-government bodies such as research institutes and universities.

*Excludes:* applied research and experimental development into construction methods or materials (11.8.3).

### **08.5 HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES N.E.C.**

#### **08.5.1 Housing and community amenity affairs and services n.e.c.**

Administration, operation or support activities relating to housing and community amenity affairs and services that cannot be assigned to (08.1), (08.2), (08.3) or (08.4).

## **09. ENVIRONMENT PROTECTION**

### **09.1 REFUSE COLLECTION, TREATMENT AND DISPOSAL**

#### **09.1.1 Refuse collection, treatment and disposal**

Administration, supervision, inspection, operation or support of refuse collection, treatment and disposal systems. (Refuse collection includes the sweeping of streets, squares, paths, markets, public gardens, parks, etc.; the collection of all types of waste, whether selective by type of product or undifferentiated covering all waste, and their transport to place of treatment or discharge. Refuse treatment covers any method or process designed to change the physical, chemical or biological character or composition of any waste so as to neutralise it, to render it

non-hazardous, to make it safer for transport, to make it amenable for recovery or storage or to reduce it in volume. Refuse disposal includes the final placement of waste for which no further use is foreseen by landfill, containment, underground disposal, dumping at sea or any other relevant disposal method.)

*Includes:* collection, treatment and disposal of nuclear waste.

## **09.2 SEWAGE SYSTEMS AND WASTE WATER TREATMENT**

### **09.2.1 Sewage systems and waste water treatment**

Administration, supervision, inspection, operation or support of sewage systems and waste water treatment. (Sewage system operation includes the management and construction of the system of collectors, pipelines, conduits and pumps to evacuate any waste water (rainwater, domestic and other available waste water) from the points of generation to either a sewage treatment plant or to a point where waste water is discharged to surface water. Waste water treatment comprises any mechanical, biological or advanced process to render waste water fit to meet applicable environmental standards or other quality norms.)

## **09.3 POLLUTION ABATEMENT**

### **09.3.1 Pollution abatement**

Administration, supervision, inspection, operation or support of activities relating to the prevention, monitoring, abatement and control of noise and the pollution of air, water bodies and soil. (These activities include the construction, maintenance and operation of monitoring systems and stations (other than weather stations); the construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of urban highways or railways with noise reducing surfaces; measures to clean pollution in water bodies; measures to control or prevent the emissions of greenhouse gases and pollutants that adversely affect the quality of the air; the construction, maintenance and operation of installations for the decontamination of polluted soils and for the storage of pollutant products; the transportation of pollutant products.)

## **09.4 NATURE CONSERVATION**

### **09.4.1 Nature conservation**

Administration, supervision, inspection, operation or support of activities relating to the protection of fauna and flora species (including the reintroduction of extinct species and the recovery of species menaced by extinction), the protection of habitats (including the management of natural parks and reserves) and the protection of landscapes for their aesthetic values (including the reshaping of damaged landscapes for the purpose of strengthening their aesthetic value and the rehabilitation of abandoned mines and quarry sites.

## **09.5 RESEARCH AND DEVELOPMENT**

### **09.5.1 Research and development**

Administration of applied research and experimental development on subjects related to environment protection; operation of government agencies engaged in applied research and

experimental development on subjects related to environment protection; support in the form of grants and loans for applied research and experimental development on subjects related to environment protection undertaken by non-government bodies such as research institutes and universities.

## **09.6 ENVIRONMENT PROTECTION AFFAIRS AND SERVICES, N.E.C.**

### **09.6.1 Environment protection affairs and services, n.e.c.**

Administration, management, regulation, supervision, operation and support of environment protection affairs and services that cannot be assigned to (09.1), (09.2), (09.3), (09.4) and (09.5).

*Includes:* formulation, administration and monitoring of over-all policies, plans, programmes and budgets for the promotion of environment protection; preparation and enforcement of legislation and standards for the provision of environment protection services; production and dissemination of public information about environment protection affairs and services; compilation and publication of environment statistics.

## **10. GENERAL ECONOMIC AFFAIRS**

### **10.1 GENERAL ECONOMIC AND COMMERCIAL AFFAIRS**

#### **10.1.1 General economic and commercial affairs**

Administration of general economic and commercial affairs and services; formulation and monitoring of general economic and commercial policies; regulation and support of general economic and commercial activities such as export and import trade as a whole, commodity and equity markets, over-all income controls, general trade promotion activities, general regulation of monopolies and other restraints on trade and market entry; management, operation or support of institutions dealing with patents, trademarks, copyrights, weather forecasting, standards, hydrological surveys, geodesic surveys, etc.; liaison among the different branches of government and between government and business.

*Includes:* supervision of the banking industry; general foreign economic and commercial affairs; economic and commercial affairs that cannot be assigned to one of the previous divisions or to a particular industry.

*Excludes:* economic and commercial affairs of a particular industry (classified according to function).

### **10.2 GENERAL LABOUR AFFAIRS**

#### **10.2.1 General labour affairs**

Administration of general labour affairs and services; formulation and implementation of general labour policies and regulations concerning labour conditions (hours of work, wages, safety, etc.); operation of labour exchanges; operation of general programmes and schemes to facilitate labour mobility, to reduce discrimination (sex, race, age etc.), to reduce the rate of unemployment in distressed or underdeveloped regions, to promote the employment of disadvantaged or other

groups characterised by high unemployment rates, etc.; provision of arbitration and mediation services; liaison among the different branches of government and between government and over-all industrial, business and labour organisations; production and dissemination of public and technical information about general labour affairs and services; compilation and publication of statistics on general labour affairs and services.

*Excludes:* labour affairs of a particular industry (classified according to function).

### **10.3 RESEARCH AND DEVELOPMENT**

#### **10.3.1 Research and development**

Administration of applied research and experimental development on subjects related to general economic, commercial and labour affairs; operation of government agencies engaged in applied research and experimental development on subjects related to general economic, commercial and labour affairs; support in the form of grants and loans for applied research and experimental development on subjects related to general economic, commercial and labour affairs undertaken by non-government bodies such as research institutes and universities.

### **10.4 GENERAL ECONOMIC AFFAIRS AND SERVICES N.E.C.**

#### **10.4.1 General economic affairs and services n.e.c.**

Administration, operation or support activities relating to general economic, commercial and labour affairs and services that cannot be assigned to (10.1), (10.2) or (10.3).

## **11. SECTORAL ECONOMIC AFFAIRS**

### **11.1 FUEL AND ENERGY**

#### **11.1.1 Coal and other solid mineral fuels**

Administration of solid mineral fuel affairs and services; formulation and monitoring of policies concerning exploitation or conservation of solid mineral fuels; promotion or support of solid mineral fuel resource development; supervision and regulation of the extraction, processing and distribution of solid mineral fuels; provision of assistance in the form of loans, grants, subsidies, tax incentives, etc. to the solid mineral fuels industry and to the coke, briquette or manufactured gas industries; production and dissemination of general information to the public and technical information to the industry about solid mineral fuel affairs and services; compilation and publication of statistics on solid mineral fuel resources, production or utilisation. (Solid mineral fuel affairs and services concern coal of all grades, lignite and peat irrespective of method used in their extraction or beneficiation and the conversion of these fuels to other forms such as coke or gas.)

*Excludes:* solid mineral fuel transportation affairs (classified to the appropriate class of group 11.4).

#### **11.1.2 Petroleum and natural gas**

Administration of petroleum and natural gas affairs and services; formulation and monitoring of policies concerning exploitation or conservation of petroleum and natural gas; promotion or support of petroleum and natural gas resource development; supervision and regulation of the extraction, processing and distribution of petroleum and natural gas; provision of assistance in the form of loans, grants, subsidies, tax incentives, etc. to the petroleum extraction industry and to the industry refining crude petroleum and related liquid and gaseous products; production and dissemination of general information to the public and technical information to the industry about petroleum and natural gas affairs and services; compilation and publication of statistics on petroleum and natural gas resources, production and utilisation. (Petroleum and natural gas affairs and services concern natural gas, liquefied petroleum gases and refinery gases; oil from wells or other sources such as shale or tar-sounds; the distribution of town gas regardless of its composition.)

*Excludes:* petroleum or gas transportation affairs (classified to the appropriate class of group 11.4).

### **11.1.3 Nuclear fuel**

Administration of nuclear fuel affairs and services; formulation and monitoring of policies concerning exploitation or conservation of nuclear fuel; promotion or support of nuclear fuel resource development; supervision and regulation of the extraction and processing of nuclear fuel materials and the manufacture, distribution and use of nuclear fuel elements; provision of assistance in the form of loans, grants, subsidies, tax incentives, etc. to the nuclear materials mining industry and to the industries processing such materials; production and dissemination of general information to the public and technical information to the industry about nuclear fuel affairs and services; compilation and publication of statistics on nuclear material resources, the production of nuclear materials and the manufacture of fuel elements. (Nuclear fuel affairs and services concern extraction, the processing of fissionable and fertile materials, and the manufacture of fuel elements.)

*Excludes:* disposal of radio-active wastes (09.1.1); nuclear fuel transportation affairs (classified to the appropriate class of group 11.4).

### **11.1.4 Other fuels**

Administration of affairs and services involving other fuels such as alcohol, wood and wood wastes, bagasse and other non-commercial fuels; formulation and monitoring of policies and promotion and support of activities designed to rationalise the use of such materials for the production of energy; production and dissemination of public and technical information about other fuels affairs and services; compilation and publication of statistics on availability, production and utilisation of such fuels.

*Excludes:* geothermal resources and wind and solar energy (11.1.5); forest management (11.2.7).

### **11.1.5 Electricity**

Administration of electricity affairs and services; formulation and monitoring of policies concerning the exploitation or conservation of electricity; promotion or support of the development of electricity supplies; supervision and regulation of the generation, transmission and distribution of electricity (allocation of available supplies, regulation of electricity prices,

etc.); operation of non-enterprise-type electricity supply systems; provision of assistance in the form of loans, grants, subsidies, tax incentives, etc. to the electricity supply industry; production and dissemination of general information to the public and technical information to the industry about electricity affairs and services; compilation and publication of statistics on production and utilisation of electricity. (Electricity affairs and services concern both conventional sources of electricity such as thermal or hydro supplies and non-conventional sources such as wind or solar heat.)

### **11.1.6 Non-electrical energy**

Administration of non-electrical energy affairs and services; provision of loans, grants or subsidies for using heat generated by means other than electricity; production and dissemination of public and technical information about non-electrical energy; compilation and publication of statistics on production and utilisation of non-electrical energy. (Non-electrical energy affairs and services chiefly concern the production of heat in the form of steam, hot water or hot air.)

## **11.2 AGRICULTURE; FORESTRY; FISHING AND HUNTING**

### **11.2.1 Agricultural land management**

Administration of agricultural land management affairs and services concerning the conservation, reclamation or expansion of arable land through land clearance, drainage systems, irrigation systems, salinity reduction, etc.; construction of dams, dikes, canals, etc. and installation of equipment for flood control, drainage and irrigation; operation of such works and systems; provision of loans, grants and other forms of assistance for such work.

*Excludes:* payments for restricting or encouraging output of particular crops (11.2.3); payments for allowing land to remain uncultivated (11.2.3); production and dissemination of public and technical information concerning agricultural land management affairs and services (11.2.4); multipurpose projects such as a dam for power generation, flood control, irrigation, navigation and recreation (11.7.1).

### **11.2.2 Agrarian reform and land settlement**

Administration of agrarian reform and land settlement affairs and services; design, management, operation or evaluation of land reform and settlement activities (alteration and reallocation of land-ownership and use, settlement of virgin land or under-cultivated agricultural land, resettlement of farmers, etc.); provision of compensation, loans and grants in connection with land reform and settlement; production and dissemination of public and technical information about agrarian reform and land settlement affairs and services; compilation and dissemination of statistics on agrarian reform and land settlement affairs and services.

### **11.2.3 Farm prices and incomes**

Administration of affairs and services designed to stabilise or improve farm prices and farmers' incomes; design, management and operation of price support schemes, marketing schemes or schemes to restrict or encourage output of particular crops; provision of loans, grants, subsidies, tax incentives, etc. to induce farmers to purchase and employ fertilisers, improved seeds, pesticides, etc.; production and dissemination of public and technical information about farm

price and income stabilisation programmes; compilation and publication of statistics on farm prices and incomes.

*Includes:* support for public enterprises operating farm price and income stabilisation schemes.

*Excludes:* control or eradication of pests and plant diseases (11.2.6).

#### **11.2.4 Agricultural extension services**

Administration of agricultural extension affairs and services; management, operation or support of activities designed to increase production, improve quality, conserve land, reduce labour and other costs, and otherwise raise levels of rural living; production and dissemination of public and technical information concerning agricultural land management affairs and services. (Agricultural extension involves chiefly the dissemination of knowledge, for which purpose a variety of means may be employed including print or other media, demonstration projects, model farms, individual or group instruction, etc.)

*Includes:* extension services in connection with animal health.

*Excludes:* extension services to forest operators (11.2.7); extension services to fishermen and fish farmers (11.2.8).

#### **11.2.5 Veterinary services**

Administration of veterinary affairs and services; management, operation or support of field programmes for delivery of veterinary services to farmers; provision loans, grants or subsidies to facilitate delivery of veterinary services; compilation and dissemination of statistics on veterinary affairs and services. (Veterinary services involve chiefly medical procedures to prevent or treat animal diseases, medical measures to improve the quality of herds and flocks including artificial insemination under veterinary supervision.)

*Excludes:* extension services in connection with animal health (11.2.4).

#### **11.2.6 Pest control and similar services**

Administration of pest control, crop inspection and crop grading affairs and services; management, operation or support of services designed to eradicate or control pests, vermin, plant diseases or other destructive agents; management, operation or support of crop inspection and crop grading schemes; compilation and publication of statistics on pest control and similar services.

*Excludes:* subsidies to farmers for the purchase of pesticides, etc. (11.2.3); production and dissemination of public and technical information about pest control, crop inspection and crop grading (11.2.4).

#### **11.2.7 Forestry**

Administration of forestry affairs and services; conservation and extension of forest reserves and rationalisation of their exploitation; regulation of forest operations and issuance of tree-felling licences; management, operation or support of reforestation work, of pest and disease control

activities, of forest fire-fighting and fire prevention services, and of extension services to forest operators; provision of assistance to commercial forest operations in the form of loans, grants, subsidies, tax incentives, etc.; production and dissemination of public and technical information about forestry affairs and services; compilation and publication of statistics on forestry affairs and services.

*Includes:* forest crops in addition to timber.

### **11.2.8 Fishing and hunting**

Administration of commercial or sport fishing and hunting affairs and services; management and regulation of fresh-water, coastal and ocean fishing, of fish farming, of wildlife hunting, and of animal propagation, protection and preservation; licensing of fishing and hunting; management, operation or support of game preserves, fish hatcheries, extension services, stocking or culling activities, etc.; production and dissemination of public information about fishing and hunting affairs and services; compilation and publication of statistics on fishing and hunting affairs and services.

*Includes:* support for public enterprises operating fish hatcheries or game preserves.

*Excludes:* control of ocean fishing (03.1.1).

## **11.3 MINING AND MINERAL RESOURCES OTHER THAN MINERAL FUELS; MANUFACTURING; CONSTRUCTION**

### **11.3.1 Mining and mineral resources other than mineral fuels**

Administration of mining and mineral resource affairs and services, other than mineral fuel affairs and services; formulation and monitoring of policies concerning the discovery, exploitation, conservation, marketing or other aspects of mineral production; supervision and regulation of prospecting and mining (issuance and supervision of licences and leases, regulation of production rates, inspection of mines for conformity to safety regulations, etc.); provision of assistance in the form of loans, grants, subsidies, tax incentives, etc. to commercial mining operations; production and dissemination of general information to the public and technical information to the industry about mining and mineral resources; compilation and publication of statistics on mining activities and mineral resources. (These activities cover metal-bearing minerals, sand, clay, stone, chemical and fertiliser minerals, salt, gem stones, asbestos, gypsum, etc.)

### **11.3.2 Manufacturing**

Administration of manufacturing affairs and services; formulation and monitoring of policies concerned with the development, expansion or improvement of manufacturing; supervision and regulation of the establishment and operation of manufacturing plants (inspection of manufacturing premises for conformity with safety regulations, protection of consumers against dangerous products, etc.); provision of assistance in the form of loans, grants, subsidies, tax incentives, etc. to manufacturing enterprises; production and dissemination of general information to the public and technical information to the industry about manufacturing and manufactured products; compilation and publication of statistics on manufacturing; liaison with

manufacturers' associations and other organisations interested in manufacturing affairs and services.

*Excludes:* affairs and services concerning the coal processing industry (11.1.1), the petroleum refinery industry (11.1.2) or the nuclear fuel industry (11.1.3).

### **11.3.3 Construction**

Administration of construction affairs and services; formulation and monitoring of policies concerning the construction industry; development and regulation of building standards (issuance of certificates permitting occupancy, inspection of building sites for conformity with safety regulations, etc.); production and dissemination of general information to the public and technical information to the industry about construction matters; compilation and publication of statistics on construction activities.

*Excludes:* subsidies, loans, grants or other forms of support for the construction of dwellings, farm buildings, mines, factories, roads, hotels, etc. (classified according to function).

## **11.4 TRANSPORT**

### **11.4.1 Road transport**

Administration of affairs and services concerning the operation and use of road transport systems (both passenger and freight services) and the construction, maintenance and repair of roads and associated structures (bridges, tunnels, parking facilities, bus terminals, etc.); supervision, licensing and regulation of road users (vehicle and driver licensing, vehicle safety inspection, size and load specifications for public road passenger and freight transport, regulation of hours of work of bus, coach and lorry drivers, etc.); supervision, licensing and regulation of road construction activities; regulation of the operation of road transport systems (granting of franchises, approval of freight tariffs and passenger fares, hours and frequency of service, etc.); operation of non-enterprise-type road transport systems; provision of loans, grants, subsidies, tax incentives, etc. for the operation, construction, maintenance or repair of road transport systems; production and dissemination of general information to the public and technical information to the industry about the operation of road transport systems and the construction, maintenance and repair of roads and associated structures; compilation and publication of statistics on the operation and use of road transport systems and on road construction activities.

*Includes:* highways, urban roads and streets.

*Excludes:* traffic control (03.1.1); street lighting (08.3.1); street cleaning (09.1.1); grants, loans, subsidies, etc. to road vehicle manufacturers (11.3.2).

### **11.4.2 Water transport**

Administration of affairs and services concerning the operation and use of inland, coastal and ocean water transport systems (both passenger and freight services) and the construction, maintenance and repair of water transport facilities (harbours, docks, navigation aids, canals, channels, breakwaters, piers, wharfs, terminals, etc.); supervision, licensing and regulation water transport users (registration, licensing and inspection of vessels and crews, regulations concerning passenger safety and freight security, etc.); supervision, licensing and regulation of

water transport facility construction activities; regulation of the operation of water transport systems (granting of franchises, approval of freight tariffs and passenger fares, hours and frequency of service, etc.); operation of non-enterprise-type water transport systems (such as ferries); provision of loans, grants, subsidies, tax incentives, etc. for the operation, construction, maintenance or repair of water transport systems; production and dissemination of general information to the public and technical information to the industry about the operation of water transport systems and the construction, maintenance and repair of water transport facilities; compilation and publication of statistics on the operation and use of water transport systems and on water transport facility construction.

*Excludes:* customs authorities (01.1.2); navigation aids operated by coast guards (03.1.1); control of water traffic (03.1.1); grants, loans, subsidies, etc. to shipbuilders (11.3.2).

### **11.4.3 Railway transport**

Administration of affairs and services concerning the operation and use of railway transport systems (both passenger and freight services) and the construction, maintenance and repair of railway road-beds (whether or not on the surface) and associated structures (terminals, tunnels, bridges, embankments, cuttings, etc.); supervision, licensing and regulation of railway users (rolling stock condition, road-bed stability, passenger safety, security of freight, etc.); supervision, licensing and regulation of railway construction activities; regulation of the operation of railway transport systems (granting of franchises, approval of freight tariffs and passenger fares, hours and frequency of service, etc.); operation of non-enterprise-type railway transport systems; provision of loans, grants, subsidies, tax incentives, etc. for the operation, construction, maintenance or repair of railway transport systems; production and dissemination of general information to the public and technical information to the industry about the operation of railway transport systems and the construction, maintenance and repair of railway road-beds and associated structures; compilation and publications of statistics on the operation and use of railway transport systems and on railway construction activities.

*Includes:* long-line and interurban railway transport systems, urban rapid transit railway transport systems and street railway transport systems; acquisition, maintenance and repair of rolling stock.

*Excludes:* grants, loans, subsidies, etc. to rolling-stock manufacturers (11.3.2).

#### **11.4.4 Air transport**

Administration of affairs and services concerning the operation and use of air transport systems (both scheduled and non-scheduled passenger and freight services) and the construction maintenance and repair air transport facilities (airports, runways, terminals, hangers, air navigation aids and other structures associated with transport by air); supervision, licensing and regulation of air transport users (registration, licensing and inspection of aircraft, pilots, crews, ground crews; regulations concerning passenger safety; investigation of air transport accidents; etc.); supervision, licensing and regulation of air transport facility construction activities; regulation of the operation of air transport systems (allocation of routes; approval of freight tariffs and passenger fares, etc.); operation of non-enterprise-type public air transport services; provision of loans, grants, subsidies, tax incentives, etc. for the operation, construction, maintenance or repair of air transport systems; production and dissemination of general information to the public and technical information to the industry about the operation of air transport systems and the construction, maintenance and repair of air transport facilities; compilation and publication of statistics on the operation and use of air transport systems and on air transport facility construction.

*Includes:* maintenance and repair of air control facilities and navigation equipment; regulation and control of flying by private individuals.

*Excludes:* grants, loans and subsidies to aircraft manufacturers (11.3.2).

#### **11.4.5 Pipeline transport and other transport**

Administration of affairs and services concerning the operation and use of pipeline transport systems and of other transport systems (teleferics, aerial cables, funiculars, etc.) and the construction, maintenance and repair of pipelines (and associated structures such as pumping stations) and other transport systems; supervision, licensing and regulation of users of pipeline transport systems and other transport systems (registration, licensing, inspection of equipment, operator skills and training; safety standards; etc.); supervision, licensing and regulation of the construction of pipelines and other transport systems; regulation of the operation of pipeline transport systems and other transport systems (granting franchises, setting tariffs and frequency and levels of service, etc.); operation of non-enterprise-type pipeline transport systems and other transport systems; provision of loans, grants, subsidies, tax incentives, etc. for the operation, construction, maintenance or repair of pipeline transport systems and other transport systems; production and dissemination of general information to the public and technical information to the industry about the operation of pipeline transport and other transport systems and about the construction of pipelines and other transport systems; compilation and publication of statistics on the operation, use and construction of pipeline transport and other transport systems.

### **11.5 COMMUNICATION**

#### **11.5.1 Communication**

Administration of affairs and services concerning the planning, design, construction, extension, improvement, operation, maintenance or repair of communication systems (postal, telephone, telegraph, cable, wireless and satellite communication systems); regulation of communication system operation (granting of franchises; assignment of frequencies; specification of markets to be served and tariffs to be charged; etc.); provision of loans, grants, subsidies, tax incentives, etc.

for the development, operation, maintenance or repair of communication systems; production and dissemination of general information to the public and technical information to the industry about communication affairs and services; compilation and publication of statistics on communication affairs and services.

*Excludes:* radio and television broadcasting systems (07.1.3); water navigation aids (11.4.2); air navigation aids (11.4.4).

## **11.6 DISTRIBUTIVE TRADES, STORAGE AND WAREHOUSING; HOTELS AND RESTAURANTS; TOURISM**

### **11.6.1 Distributive trades, storage and warehousing**

Administration of affairs and services concerning the distributive trade, the storage and warehousing industry and the protection of consumer interests; supervision and regulation of wholesale and retail trade (licensing, sales practices, labelling of packaged food and other goods intended for household consumption, inspection of scales and other weighing machines, etc.) and of the storage and warehousing industry (licensing and control of government-bonded warehouses, etc.); administration of price control and rationing schemes operating through retailers or wholesalers regardless of the type of goods involved or intended consumer; provision of assistance to the distributive trade and to the storage and warehousing industry in the form of loans, grants, tax incentives, etc.; administration and provision of food and other such subsidies to the general public; production and dissemination of information to the trade and to the public on prices, on the availability of goods and on other aspects of the distributive trade and the storage and warehousing industry; compilation and publication of statistics on the distributive trade and the storage and warehousing industry.

*Excludes:* administration of price and other controls applied to the producer (classified according to function); food and other subsidies applicable to particular population groups or individuals (06. ).

### **11.6.2 Hotels and restaurants**

Administration of affairs and services concerning the planning, design, construction, extension, improvement, operation, maintenance or repair of hotels and restaurants; supervision and regulation of hotel and restaurant operations (regulations governing prices, cleanliness, sales practices; hotel and restaurant licensing; etc.); provision of loans, grants, subsidies, tax incentives, etc. for the construction, operation, maintenance or repair of hotels and restaurants; production and dissemination of general information to the public and technical information to the industry about hotel and restaurant affairs and services; compilation and publication of statistics on hotel and restaurant activities.

### **11.6.3 Tourism**

Administration of tourism affairs and services; promotion and development of tourism by means of advertising campaigns, dissemination of literature concerning attractions and facilities, operation of tourist offices at home and abroad, etc.; liaison with the transport industry, the hotel and restaurant industry and other industries benefiting from the presence of tourists; compilation and publication of statistics on tourism.

## **11.7 MULTIPURPOSE DEVELOPMENT PROJECTS**

### **11.7.1 Multipurpose development project affairs and services**

Administration of affairs and services concerning the planning, design, construction, extension, improvement, operation, maintenance or repair of multipurpose projects; provision of loans, grants, subsidies, tax incentives, etc. for construction, operation, maintenance or repair of multipurpose development projects; production and dissemination of public and technical information about multipurpose development projects; compilation and publication of statistics on matters relating to multipurpose development projects. (Multipurpose development projects typically consist of integrated facilities for generation of power, flood control, irrigation, navigation and recreation.)

*Excludes:* projects with one main function and other functions that are marginal (classified according to main function).

## **11.8 RESEARCH AND DEVELOPMENT**

### **11.8.1 Fuel and energy**

Administration of applied research and experimental development on subjects related to fuel and energy; operation of government agencies engaged in applied research and experimental development on subjects related to fuel and energy; support in the form of grants and loans for applied research and experimental development on subjects related to fuel and energy undertaken by non-government bodies such as research institutes and universities.

### **11.8.2 Agriculture, forestry, fishing and hunting**

Administration of applied research and experimental development on subjects related to agriculture, forestry, fishing and hunting; operation of government agencies engaged in applied research and experimental development on subjects related to agriculture, forestry, fishing and hunting; support in the form of grants and loans for applied research and experimental development on subjects related to agriculture, forestry, fishing and hunting undertaken by non-government bodies such as research institutes and universities.

### **11.8.3 Mining and mineral resources, manufacturing and construction**

Administration of applied research and experimental development on subjects related to mining and mineral resources, manufacturing and construction; operation of government agencies engaged in applied research and experimental development on subjects related to mining and mineral resources, manufacturing and construction; support in the form of grants and loans for applied research and experimental development on subjects related to mining and mineral resource, manufacturing and construction undertaken by non-government bodies such as research institutes and universities.

### **11.8.4 Transport**

Administration of applied research and experimental development on subjects related to transport; operation of government agencies engaged in applied research and experimental development on subjects related to transport; support in the form of grants and loans for applied

research and experimental development on subjects related to transport undertaken by non-government bodies such as research institutes and universities.

#### **11.8.5 Communication**

Administration of applied research and experimental development on subjects related to communication; operation of government agencies engaged in applied research and experimental development on subjects related to communication; support in the form of grants and loans for applied research and experimental development on subjects related to communication undertaken by non-government bodies such as research institutes and universities.

#### **11.8.6 Other sectors**

Administration of applied research and experimental development on subjects related to other sectors; operation of government agencies engaged in applied research and experimental development on subjects related to other sectors; support in the form of grants and loans for applied research and experimental development on subjects related to other sectors undertaken by non-government bodies such as research institutes and universities.

*Includes:* distributive trades, storage and warehousing; hotels and restaurants; tourism and multipurpose development projects.

### **11.9 SECTORAL ECONOMIC AFFAIRS AND SERVICES N.E.C**

#### **11.9.1 Sectoral economic affairs and services n.e.c**

Administration, operation or support activities relating to sectoral economic, commercial and labour affairs and services that cannot be assigned to (11.1), (11.2) (11.3), (11.4) (11.5), (11.6), (11.7) or (11.9).

## **12. EXPENDITURES NOT CLASSIFIED BY DIVISION**

### **12.1 PUBLIC DEBT TRANSACTIONS**

#### **12.1.1 Public debt transactions**

Interest payments and outlays for underwriting and floating government loans.

*Excludes:* administrative costs of public debt management (01.1.2).

### **12.2 TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT**

#### **12.2.1 Transfers of a general character between different levels of government**

Transfers between different levels of government that are of a general character and not allocated to a particular function.

**12.3 OTHER EXPENDITURES NOT CLASSIFIED BY DIVISION**

**12.3.1 Other expenditures not classified by division**

Other expenditures not classified by division.