

International Standard Industrial Classification of All Economic Activities (ISIC)

Revision 3.1



UNITED NATIONS

A. Relationship between ISIC, Rev.3.1, and COFOG

200. The following table shows the relationship between ISIC, Rev.3.1, and the Classification of the Functions of Government (COFOG) in terms of ISIC categories likely to be relevant to the general government sector.

201. While ISIC and COFOG classify different objects - statistical units by activity for ISIC and transactions by purpose for COFOG - in practice they are very similar. In principle, the unit of classification in COFOG is the individual transaction, but for many types of outlays the unit will often be the same government unit as for ISIC. Moreover, the criteria of classification - function in the case of COFOG and activity for ISIC - are conceptually rather similar. However, COFOG is more appropriate than ISIC for classifying government expenditures because the COFOG list of functions is more detailed than the ISIC list of activities, having been drawn up specifically to take account of the range and diversity of government activities.

202. It should be noted that, as set out in paragraph 92 above, ISIC itself does not try to identify the government as such. The institutional sectors of the System of National Accounts are not reflected in ISIC. Therefore, government units can practically be engaged in any activity classified in ISIC. However, there are certain ISIC categories that are more typical of government functions or more likely to be under governmental control or sponsorship and are therefore more likely to be closely related to government expenditures. These categories have been used in the following table.

203. An asterisk in the table indicates that only a part of the corresponding COFOG class is used in the link. In these cases, a description of the relevant detail, rather than the name of the COFOG class, is given.

COFOG		ISIC, Rev.3.1	
01.1.1	Executive and legislative organs	7511	General (overall) public service activities
01.1.2	Financial and fiscal affairs	7511	General (overall) public service activities
01.1.3	External affairs	7521	Foreign affairs
01.2	Foreign economic aid	7521	Foreign affairs
01.3.1	General personnel services	7514	Supporting service activities for the government as a whole
01.3.2	Overall planning and statistical services	7511	General (overall) public service activities
01.3.3	Other general services	7514	Supporting service activities for the government as a whole
01.4 *	Basic research	73	Research and development
01.4 *	Administration of R&D policies and related funds, intended to increase personal well-being, related to basic research	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
01.4 *	Administration of R&D policies and related funds, intended to improve economic performance, related to basic research	7513	Regulation of and contribution to more efficient operation of business
01.5 *	R&D general public services	73	Research and development

COFOG		ISIC, Rev.3.1	
01.5 *	Administration of R&D policies and related funds, intended to increase personal well-being, related to general public services	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
01.5 *	Administration of R&D policies and related funds, intended to improve economic performance, related to general public services	7513	Regulation of and contribution to more efficient operation of business
01.6	General public services n.e.c.	7511	General (overall) public service activities
01.7	Public debt transactions	7511	General (overall) public service activities
01.8	Transfers of a general character between different levels of government	7511	General (overall) public service activities
02.1	Military defence	7522	Defence activities
02.2	Civil defence	7522	Defence activities
02.3	Foreign military aid	7521	Foreign affairs
02.4 *	R&D defence (except administration of defence-related R&D policies and related funds)	73	Research and development
02.4 *	Administration of defence-related R&D policies and related funds	7522	Defence activities
02.5	Defence n.e.c	7522	Defence activities
03.1	Police services	7523	Public order and safety activities
03.2	Fire-protection services	7523	Public order and safety activities
03.3	Law courts	7523	Public order and safety activities
03.4	Prisons	7523	Public order and safety activities
03.5	R&D public order and safety	73	Research and development
03.6	Public order and safety n.e.c.	7523	Public order and safety activities
04.1.1 *	Operation of weather forecasting and geodesic surveys	7421	Architectural and engineering activities and related technical consultancy
04.1.1 *	General economic and commercial affairs (except foreign commercial affairs, operation of weather forecasting and geodesic surveys)	7513	Regulation of and contribution to more efficient operation of business
04.1.1 *	General foreign commercial affairs	7521	Foreign affairs
04.1.2	General labour affairs	7513	Regulation of and contribution to more efficient operation of business
04.2.1	Agriculture	7513	Regulation of and contribution to more efficient operation of business
04.2.2 *	Forest fire fighting and fire prevention services	0200	Forestry, logging and related service activities
04.2.2 *	Forestry (except forest fire fighting and fire prevention services)	7513	Regulation of and contribution to more efficient operation of business
04.2.3 *	Operation of fish hatcheries	0502	Aquaculture
04.2.3 *	Fishing and hunting (except operation of fish hatcheries)	7513	Regulation of and contribution to more efficient operation of business

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04.3.1	Coal and other solid mineral fuels	7513	Regulation of and contribution to more efficient operation of business
04.3.2	Petroleum and natural gas	7513	Regulation of and contribution to more efficient operation of business
04.3.3	Nuclear fuel	7513	Regulation of and contribution to more efficient operation of business
04.3.4	Other fuels	7513	Regulation of and contribution to more efficient operation of business
04.3.5 *	Operation of non-enterprise-type electricity supply systems	4010	Production, transmission and distribution of electricity
04.3.5 *	Electricity (except operation of non-enterprise-type electricity supply systems)	7513	Regulation of and contribution to more efficient operation of business
04.3.6 *	Operation of non-enterprise-type non-electricity supply systems	4030	Steam and hot water supply
04.3.6 *	Non-electric energy (except operation of non-enterprise-type non-electricity supply systems)	7513	Regulation of and contribution to more efficient operation of business
04.4	Mining, manufacturing and construction	7513	Regulation of and contribution to more efficient operation of business
04.5.1 *	Operation of non-enterprise-type road transport systems	602	Other land transport
04.5.1 *	Operation of non-enterprise-type road transport facilities	6303	Other supporting transport activities
04.5.1 *	Road transport (except operation of non-enterprise-type road transport systems and facilities)	7513	Regulation of and contribution to more efficient operation of business
04.5.2 *	Operation of non-enterprise-type water transport systems and facilities	61	Water transport
04.5.2 *	Supporting activities to water transport	6303	Other supporting transport activities
04.5.2 *	Water transport (except supporting activities to water transport and except operation of non-enterprise-type water transport systems and facilities)	7513	Regulation of and contribution to more efficient operation of business
04.5.3 *	Operation of non-enterprise-type railway transport systems	6010	Transport via railways
04.5.3 *	Operation of non-enterprise-type railway transport facilities	6303	Other supporting transport activities
04.5.3 *	Railway transport (except operation of non-enterprise-type railway transport systems and facilities)	7513	Regulation of and contribution to more efficient operation of business
04.5.4 *	Operation of non-enterprise-type air transport systems and facilities	62	Air transport
04.5.4 *	Support activities to air transport	6303	Other supporting transport activities
04.5.4 *	Air transport (except support activities to air transport and except operation of non-enterprise-type air transport systems and facilities)	7513	Regulation of and contribution to more efficient operation of business

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04.5.5 * Operation of non-enterprise-type pipeline and other transport systems and facilities	6030 Transport via pipelines
04.5.5 * Pipeline and other transport (except operation of non-enterprise-type pipeline and other transport systems and facilities)	7513 Regulation of and contribution to more efficient operation of business
04.6 Communication	7513 Regulation of and contribution to more efficient operation of business
04.7.1 Distributive trades, storage and warehousing	7513 Regulation of and contribution to more efficient operation of business
04.7.2 Hotels and restaurants	7513 Regulation of and contribution to more efficient operation of business
04.7.3 * Tourist offices	6304 Activities of travel agencies and tour operators; tourist assistance activities n.e.c.
04.7.3 * Tourism	7513 Regulation of and contribution to more efficient operation of business
04.7.4 Multi-purpose development projects	7513 Regulation of and contribution to more efficient operation of business
04.8 R&D economic affairs	73 Research and development
04.9 Economic affairs n.e.c	7513 Regulation of and contribution to more efficient operation of business
05.1 * Administration of waste collection, treatment and disposal systems	7512 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
05.1 * Waste management	9000 Sewage and refuse disposal, sanitation and similar activities
05.2 * Administration of waste-water treatment systems	7512 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
05.2 * Waste-water management	9000 Sewage and refuse disposal, sanitation and similar activities
05.3 Pollution abatement	7512 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
05.4 * Protection of biodiversity and landscape (except operation of natural parks and reserves)	7512 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
05.4 * Operation of natural parks and reserves	9233 Botanical and zoological gardens and nature reserves activities
05.5 R&D environmental protection	73 Research and development

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05.6	Environmental protection n.e.c.	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
06.1 *	Housing development (construction)	45	Construction
06.1 *	Housing development (except construction)	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
06.2	Community development	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
06.3 *	Water supply	4100	Collection, purification and distribution of water
06.3 *	Construction of non-enterprise type water supply systems	4520	Building of complete constructions or parts thereof; civil engineering
06.3 *	Administration of water supply affairs	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
06.4 *	Installation of street lighting	4530	Building installation
06.4 *	Street lighting	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
06.5	R&D housing and community amenities	73	Research and development
06.6	Housing and community amenities n.e.c	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
07.1	Medical products, appliances and equipment	7530	Compulsory social security activities
07.2	Outpatient services	8512	Medical and dental practice activities
07.3	Hospital services	8511	Hospital activities
07.4	Public-health services	8519	Other human health activities
07.5	R&D health	73	Research and development
07.6	Health n.e.c	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
08.1 *	Administration of recreational and sporting affairs	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
08.1 *	Operation of recreational and sporting facilities	92	Recreational, cultural and sporting activities

COFOG		ISIC, Rev.3.1	
08.2 *	Administration of cultural affairs	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
08.2 *	Operation of cultural facilities	92	Recreational, cultural and sporting activities
08.3 *	Operation of publishing services	22	Publishing, printing and reproduction of recorded media
08.3 *	Administration of broadcasting and publishing services	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
08.3 *	Operation of broadcasting services	92	Recreational, cultural and sporting activities
08.4 *	Administration of religious and other community services	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
08.4 *	Operation of religious services	9191	Activities of religious organizations
08.4 *	Operation of other community services	9199	Activities of other membership organizations n.e.c.
08.5	R&D recreation, culture and religion	73	Research and development
08.6	Recreation, culture and religion n.e.c	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
09.1 *	Inspection of schools providing pre-primary and primary education	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
09.1 *	Provision of pre-primary and primary education	8010	Primary education
09.2 *	Inspection of schools providing secondary education	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
09.2 *	Provision of secondary education	802	Secondary education
09.3 *	Inspection of institutions providing post-secondary non-tertiary education	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
09.3 *	Provision of post-secondary non-tertiary education	8030	Higher education
09.4 *	Inspection of universities and other institutions providing tertiary education	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security

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09.4 *	Provision of tertiary education	8030	Higher education
09.5 *	Inspection of institutions providing education not definable by level	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
09.5 *	Provision of education not definable by level	8090	Other education
09.6 *	Inspection of subsidiary services to education	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
09.6 *	Subsidiary services to education	various	
09.7	R&D education	73	Research and development
09.8	Education n.e.c.	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
10.1 *	Sickness and disability (except benefits in kind)	7530	Compulsory social security activities
10.1 *	Benefits in kind concerning sickness and disability	85	Health and social work
10.2 *	Old age (except benefits in kind)	7530	Compulsory social security activities
10.2 *	Benefits in kind concerning old age	85	Health and social work
10.3 *	Survivors (except benefits in kind)	7530	Compulsory social security activities
10.3 *	Benefits in kind concerning survivors	85	Health and social work
10.4 *	Family and children (except benefits in kind)	7530	Compulsory social security activities
10.4 *	Benefits in kind concerning family and children	85	Health and social work
10.5 *	Unemployment (except benefits in kind)	7530	Compulsory social security activities
10.5 *	Benefits in kind concerning unemployment	85	Health and social work
10.6 *	Provision of low-cost or social housing	7010	Real estate activities with own or leased property
10.6 *	Housing (except provision of low-cost or social housing)	7530	Compulsory social security activities
10.7 *	Social exclusion n.e.c (except benefits in kind)	7530	Compulsory social security activities
10.7 *	Benefits in kind concerning social exclusion n.e.c.	85	Health and social work
10.8	R&D social protection	73	Research and development
10.9	Social protection n.e.c.	7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security