

IMF COFOG Classifications of Functions of Government

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Summary

The Classification of the Functions of Government (COFOG) was developed by the Organization for Economic Co-operation and Development and published by the United Nations Statistical Division. It can be applied to government expense and the net acquisition of nonfinancial assets and is under the IMF Government Financial Statistics (GFS) Database.

The Data Team uses COFOG for a number of series such as **SeriesGovSocialExp%GDPIMF**, **SeriesGovSocialExpMax%GDPIMF**, and **SeriesGovtPension%GDPIMF**.

To pull data from COFOG, refer to the instructions below

Tables In IFs

Variable	Definition	UsedInPreprocessor	UsedInPreprocessorFileName	Name in Source
GovtSocialExp%GDPIMF	Government social protection expenditure as % of GDP, excluding pension expenditure (IMF)	0		Expenditure on social protection (minus Expenditure on old age & survivors)
GovtSocialExpMax%GDPIMF	Government social protection expenditure as % of GDP (IMF)	0		Expenditure on social protection
GovtPension%GDPIMF	Government pensions expenditure as % of GDP (IMF)	0		Expenditure on old age & Expenditure on survivors
GovtGenCommEx%GDP	General government expenditure on communication as % of GDP	0		Expenditure on communication
GovtGenTranEx%GDP	General government on transportation as % of GDP	0		Expenditure on transport
GovtGenWasMgmtEx%GDP	General government on waste management as % of GDP	0		Expenditure on waste management
GovtGenWasWatMgmtEx%GDP	General government on waste water management as % of GDP	0		Expenditure on waste water management
GovtGenWatSupEx%GDP	General government on water supply as % of GDP	0		Expenditure on water supply
GovtCalcHealthTot%GDP	Health spending, government, total, as % of GDP	1	ECONOMY	Sector Name- Health, Function name- General Government
GovtCalcHealthCen%GDP	Health spending, government, Central government, as % of GDP	1	ECONOMY	Sector Name- Health, Function name- Central Government
GovtCalcEdCen%GDP	Education spending, government, Central government, as % of GDP	1	ECONOMY	Sector Name- Education, Function name- Central Government
GovtCalcEdTot%GDP	Education spending, government, total, as % of GDP	1	ECONOMY	Sector Name- Education, Function name- General Government

The last four tables: GovtCalcHealthTot%GDP, GovtCalcHealthCen%GDP, GovtCalcEdCen%GDP, and GovtCalcEdTot%GDP used to be found in IMF GFS but were moved to IMF COFOG GFS. They are often pulled together and the wiki is [here](#).

Data Pulling Instructions

There are two ways to pull data:

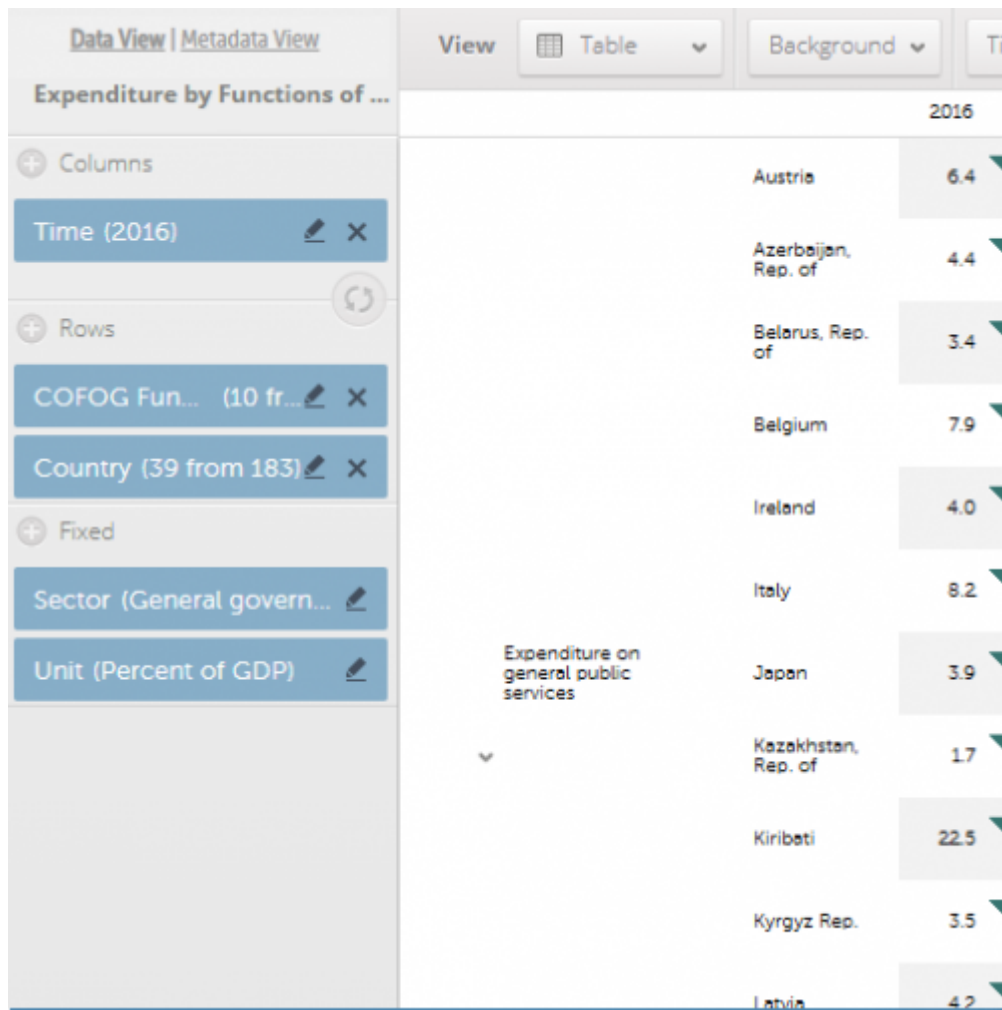
First Way

Step 1: Navigate to the query tab of IMF GFS

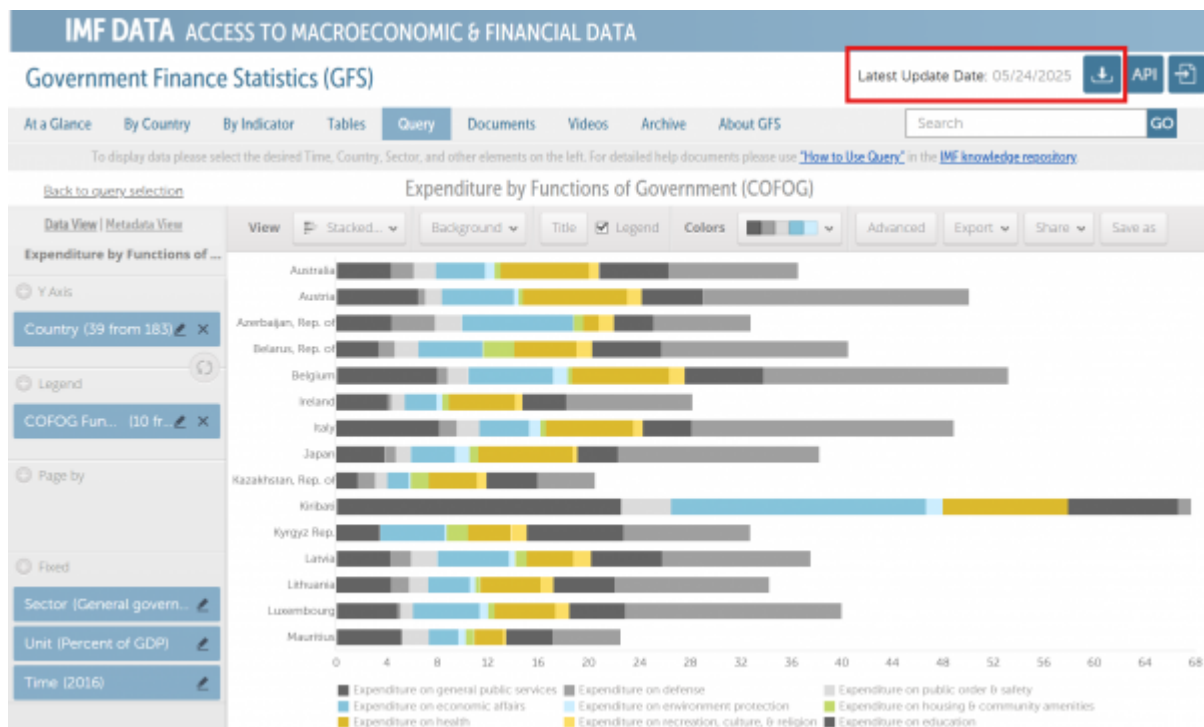
The screenshot shows the IMF Data website interface. At the top, there's a blue header with "IMF DATA ACCESS TO MACROECONOMIC & FINANCIAL DATA". Below this, the page title is "Government Finance Statistics (GFS)" with a "Latest Update Date: 05/24/2025" and buttons for "Download" and "API". A navigation bar includes "At a Glance", "By Country", "By Indicator", "Tables", "Query" (which is highlighted), "Documents", "Videos", "Archive", and "About GFS". There's a search bar with a "GO" button. The main content area lists several datasets with brief descriptions and download icons:

- Government Finance Statistics (GFS), Statement of Sources and Uses of Cash**: This dataset provides an overview of government's cash flows, as summarized in the Statement of Sources and Uses of Cash, for those countries compiling GFS on a noncash basis (for example, an accrual basis) and are also including a cash flow statement.
- Government Finance Statistics (GFS), Financial Assets and Liabilities by Counterpart Sector**: This dataset provides an overview of total financial assets and liabilities classified by the sector to which the counterparty claim belongs. The counterpart sectors include nonfinancial corporations, the central bank, deposit taking corporations, other financial corporation sectors, government sectors, international organizations, external financial corporations, external general government, and other external sectors.
- Government Finance Statistics (GFS), Integrated Balance Sheet (Stock Positions and Flows in Assets and Liabilities)**: This dataset provides a comprehensive view of the integrated balance sheet. In other words, changes between the opening and closing stock positions in assets and liabilities are explained through transactions, holding gains/losses, and other changes in the volume of assets and liabilities. Data on net investment in nonfinancial assets – a component of total expenditure – on its components and related stock positions are provided.
- Government Finance Statistics (GFS), Expenditure by Function of Government (COFOG)**: This dataset provides a comprehensive view of the functions, or socioeconomic objectives, that government aims to achieve through various kinds of expenditure, comprising detailed classifications of general public service, defense, public order and safety, economic affairs, environment protection, housing and community services, health, recreation, culture and religion, education, and social protection services.
- Government Finance Statistics (GFS), Expense**: This dataset provides a comprehensive view of government expense, including detailed classifications of compensation of employees, use of goods and services, consumption of fixed capital, interest payable, subsidies payable, grants payable, social benefits, and other expense.
- Government Finance Statistics (GFS), Revenue**: This dataset provides a comprehensive view of government revenue, including detailed classifications of taxes, social contributions, grants receivable, and other revenue.
- Government Finance Statistics (GFS), Main Aggregates and Balances**: This dataset provides an overview of government operations and stock positions, as well as several derived balances. The Statement of Government Operations shows revenue and expense, with their main components, the operating balance and net lending/net borrowing, as well as financing. The Balance sheet shows stock positions in assets and liabilities, with their main components, as well as net worth and net financial worth. In addition, data on gross debt and net debt are included.

Select: Government Finances Statistics (GFS), Expenditure of Government (COFOG) **Step 2:** Once you click it, select your indicators. Select all countries, all years, and the COFOG indicator and sector of government you need. Select View: Table. To organize the data, you can follow this selection (remember to select all the years):



Step 3: you can download the bulk excel (circled below)



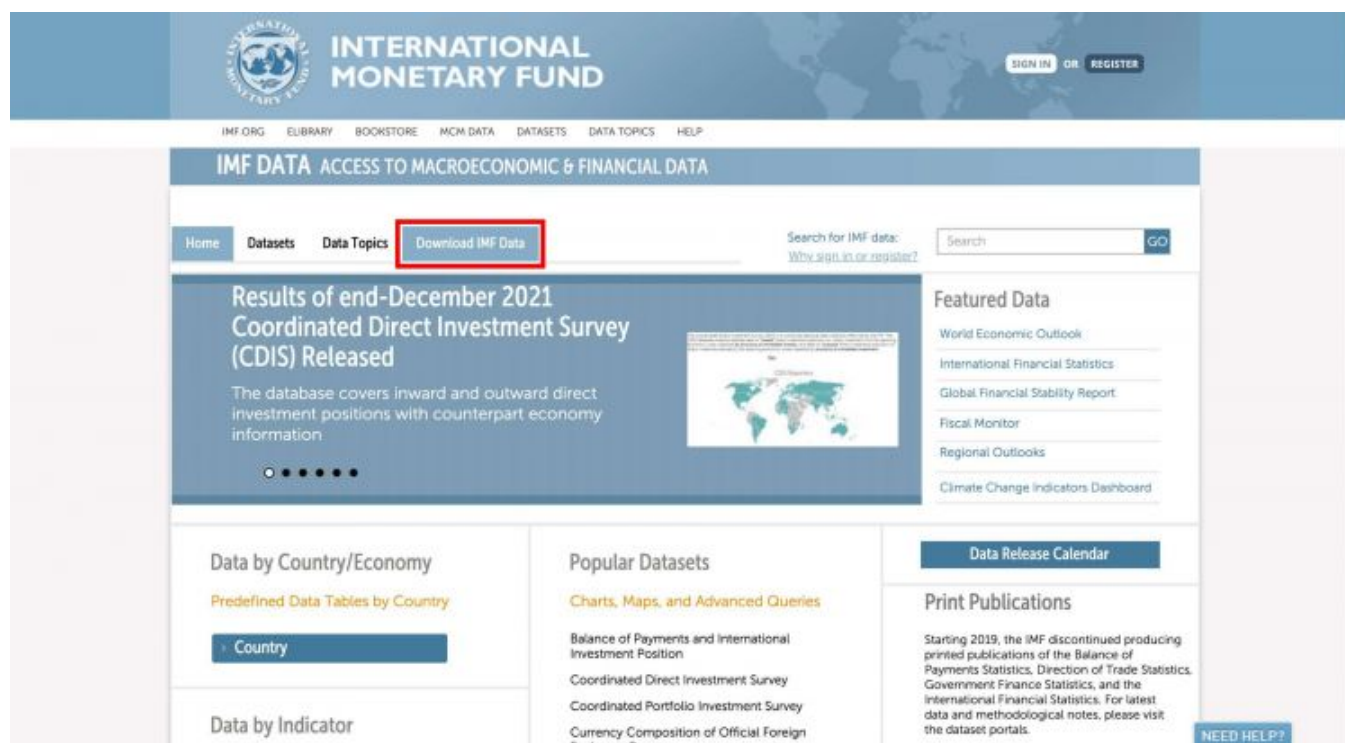
If you would like to use a script to organize the data: [here](#).

Second Way

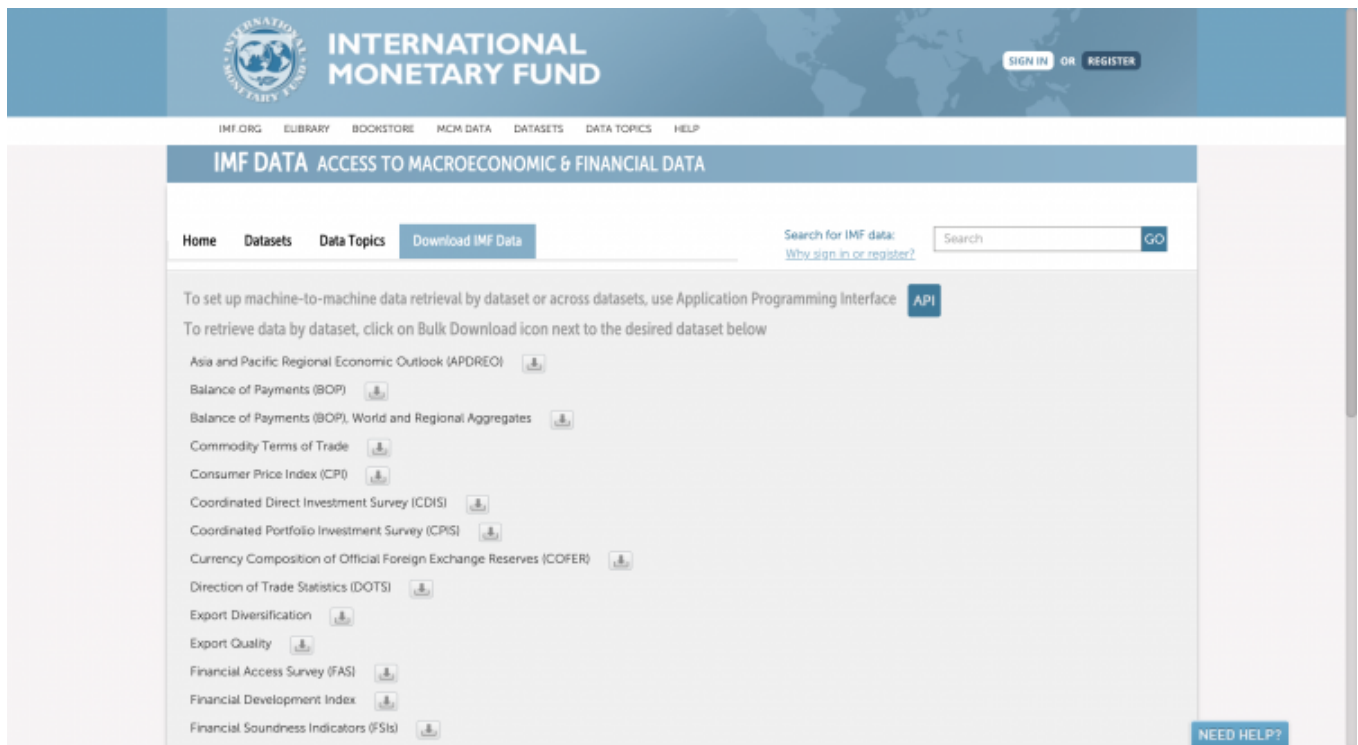
Step 1: Navigate to the IMF Data Portal



Step 2: Select Download IMF Data from the top bar



You will be navigated to this page:



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To set up machine-to-machine data retrieval by dataset or across datasets, use Application Programming Interface **API**

To retrieve data by dataset, click on Bulk Download icon next to the desired dataset below

- Asia and Pacific Regional Economic Outlook (APREO)
- Balance of Payments (BOP)
- Balance of Payments (BOP), World and Regional Aggregates
- Commodity Terms of Trade
- Consumer Price Index (CPI)
- Coordinated Direct Investment Survey (CDIS)
- Coordinated Portfolio Investment Survey (CPIS)
- Currency Composition of Official Foreign Exchange Reserves (COFER)
- Direction of Trade Statistics (DOTS)
- Export Diversification
- Export Quality
- Financial Access Survey (FAS)
- Financial Development Index
- Financial Soundness Indicators (FSIs)

Government Finance Statistics (GFS), Expenditure by Function of Government (COFOG)

Government Finance Statistics (GFS), Expense

Government Finance Statistics (GFS), Financial Assets and Liabilities by Counterpart Sector

Government Finance Statistics (GFS), Integrated Balance Sheet (Stock Positions and Flows in Assets and Liabilities)

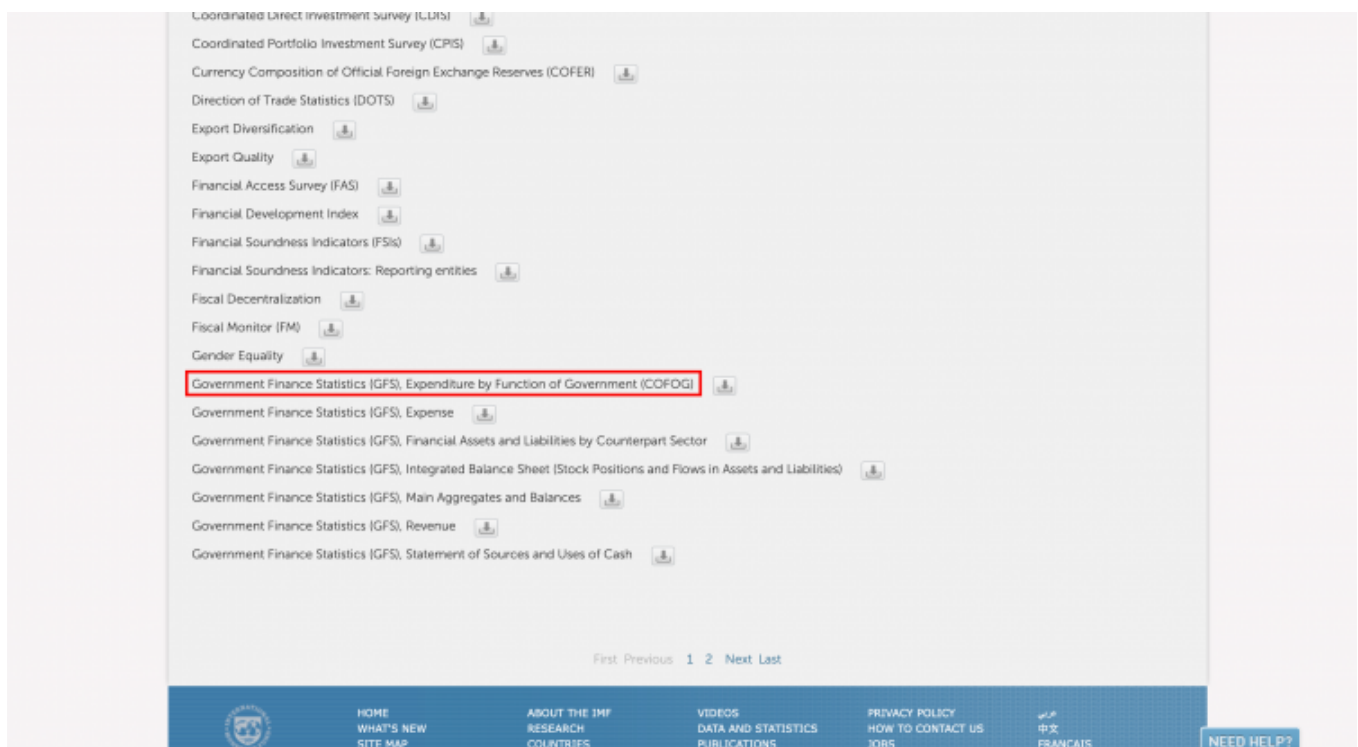
Government Finance Statistics (GFS), Main Aggregates and Balances

Government Finance Statistics (GFS), Revenue

Government Finance Statistics (GFS), Statement of Sources and Uses of Cash

[NEED HELP?](#)

Step 3: Scroll down and locate Government Finance Statistics (GFS), Expenditure by Function of Government (COFOG)



Coordinated Direct Investment Survey (CDIS)

Coordinated Portfolio Investment Survey (CPIS)

Currency Composition of Official Foreign Exchange Reserves (COFER)

Direction of Trade Statistics (DOTS)

Export Diversification

Export Quality

Financial Access Survey (FAS)

Financial Development Index

Financial Soundness Indicators (FSIs)

Financial Soundness Indicators: Reporting entities

Fiscal Decentralization

Fiscal Monitor (FM)

Gender Equality

Government Finance Statistics (GFS), Expenditure by Function of Government (COFOG)

Government Finance Statistics (GFS), Expense

Government Finance Statistics (GFS), Financial Assets and Liabilities by Counterpart Sector

Government Finance Statistics (GFS), Integrated Balance Sheet (Stock Positions and Flows in Assets and Liabilities)

Government Finance Statistics (GFS), Main Aggregates and Balances

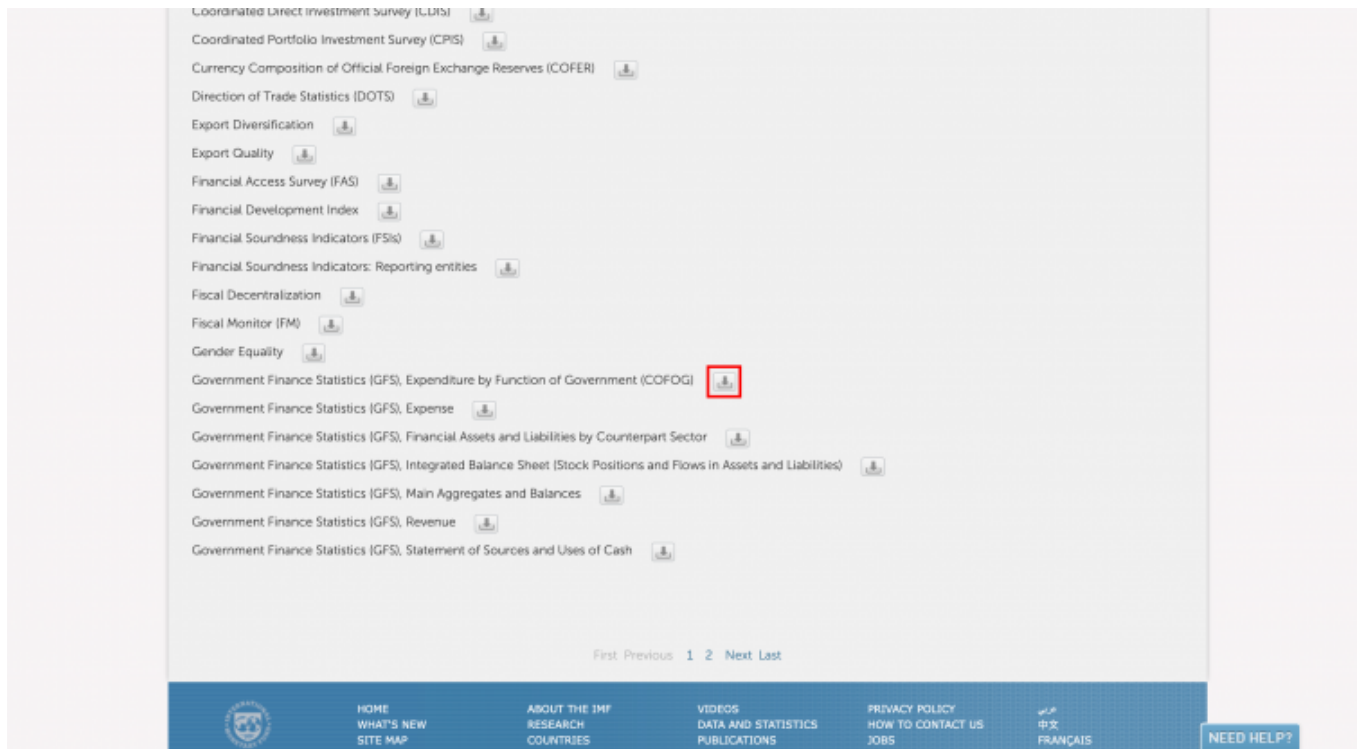
Government Finance Statistics (GFS), Revenue

Government Finance Statistics (GFS), Statement of Sources and Uses of Cash

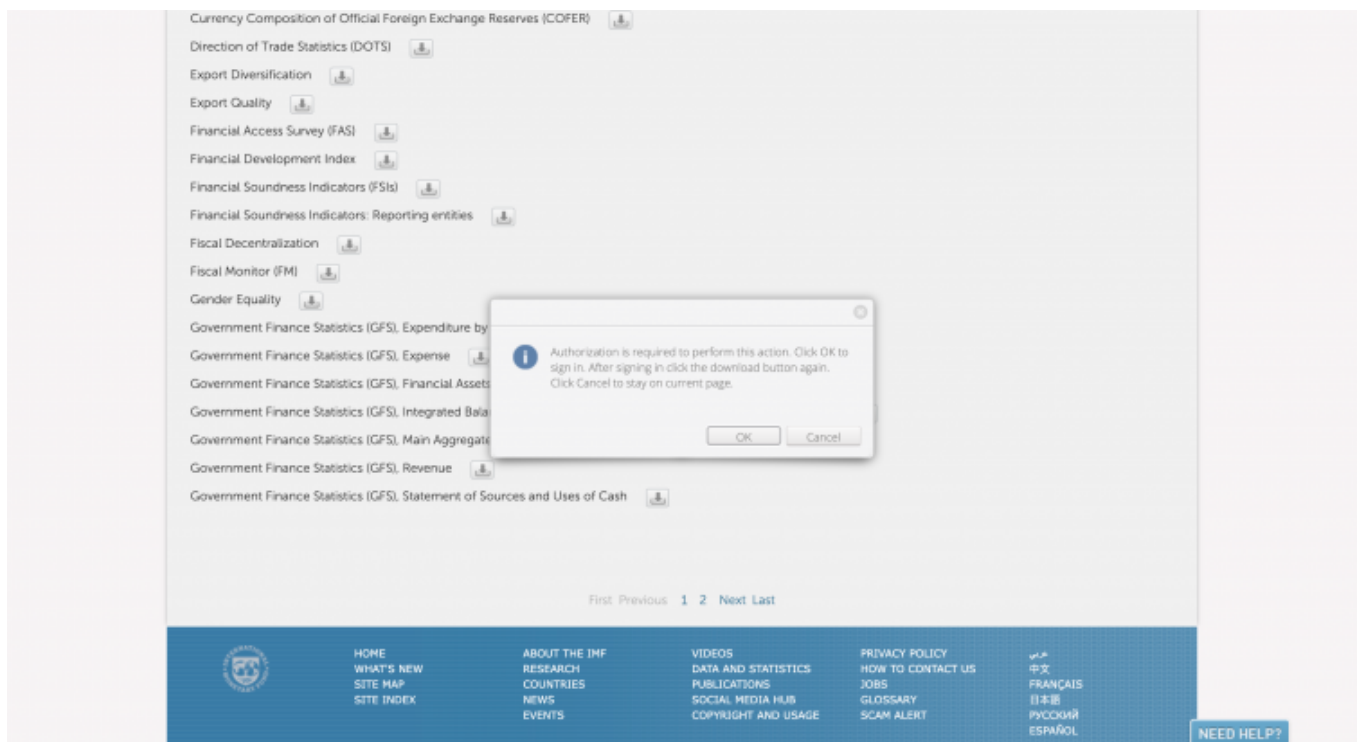
First Previous 1 2 Next Last

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Step 4: Click the download icon next to the dataset name



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IMF DATA

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First Name: First Name

Last Name: Last Name - required

Institution: Institution Name

Password: Password - required

Confirm Password: Password Confirmation - required

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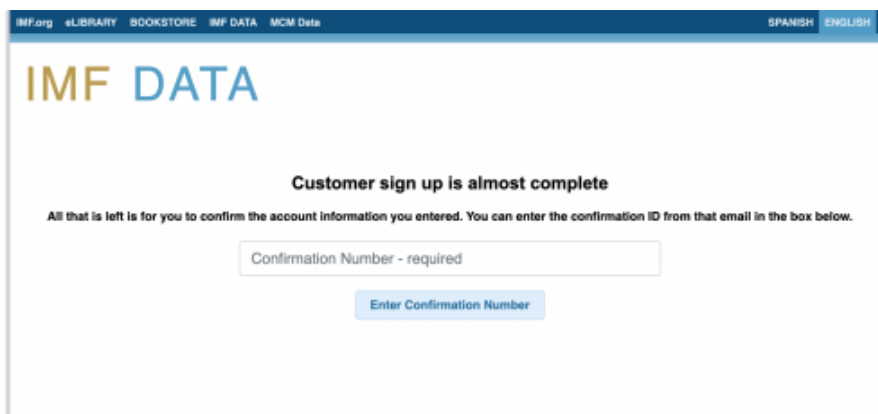
[Register New User](#)

8-15 characters
At least one capital letter
At least one small letter

Website Feedback

Step 5: Fill out the required fields and click Register New User

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IMF DATA

Customer sign up is almost complete

All that is left is for you to confirm the account information you entered. You can enter the confirmation ID from that email in the box below.

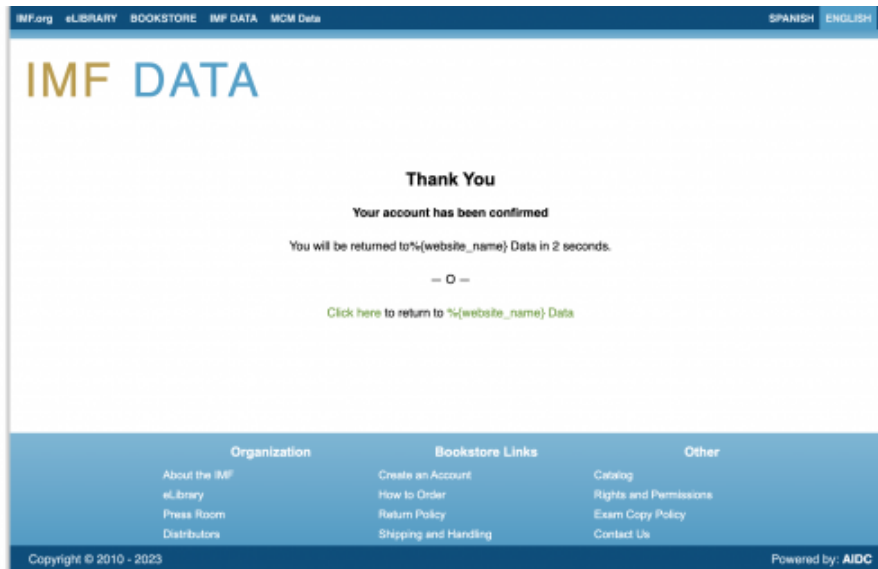
Confirmation Number - required

[Enter Confirmation Number](#)

Website Feedback

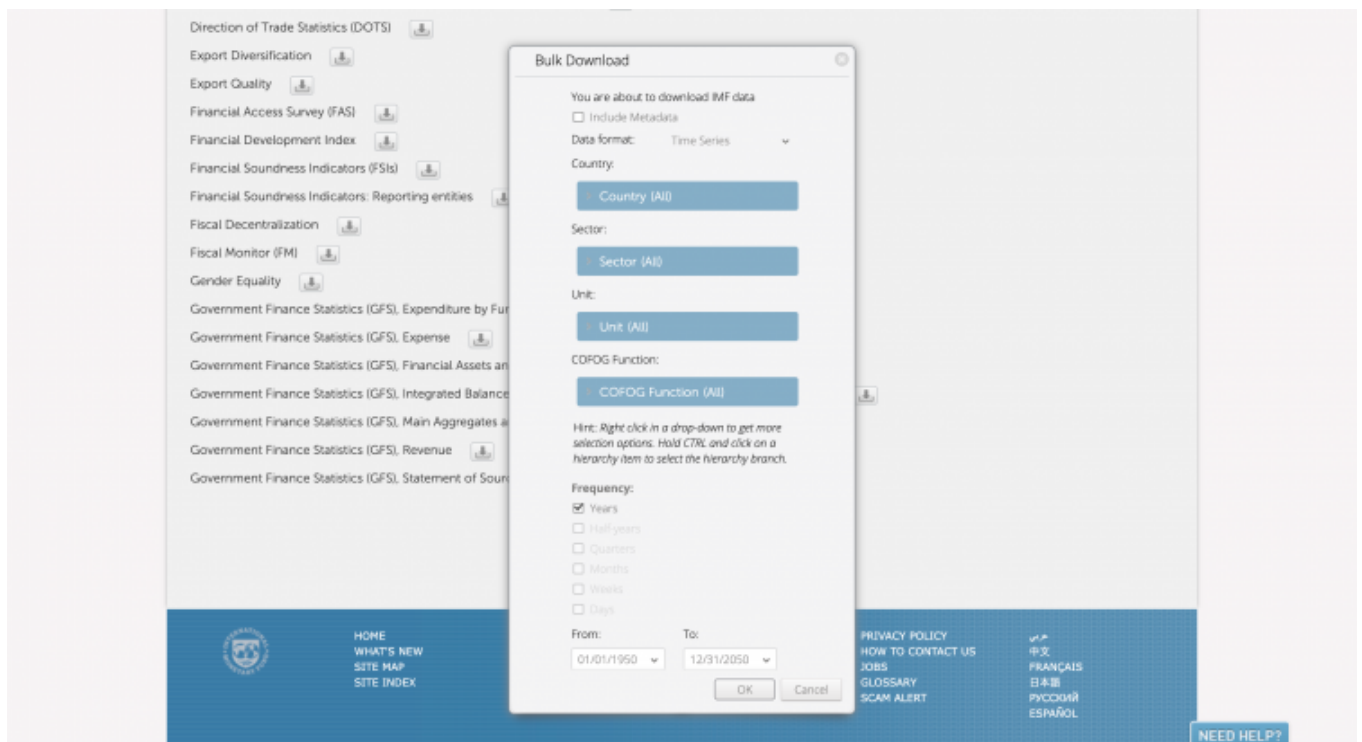
Step 6: Enter the confirmation number sent to the email you provided and click Enter Confirmation Number

You will be navigated to this page, which will automatically navigate you back to the Download tab



Step 7: Locate Government Finance Statistics (GFS), Expenditure by Function of Government (COFOG) and click the download icon again

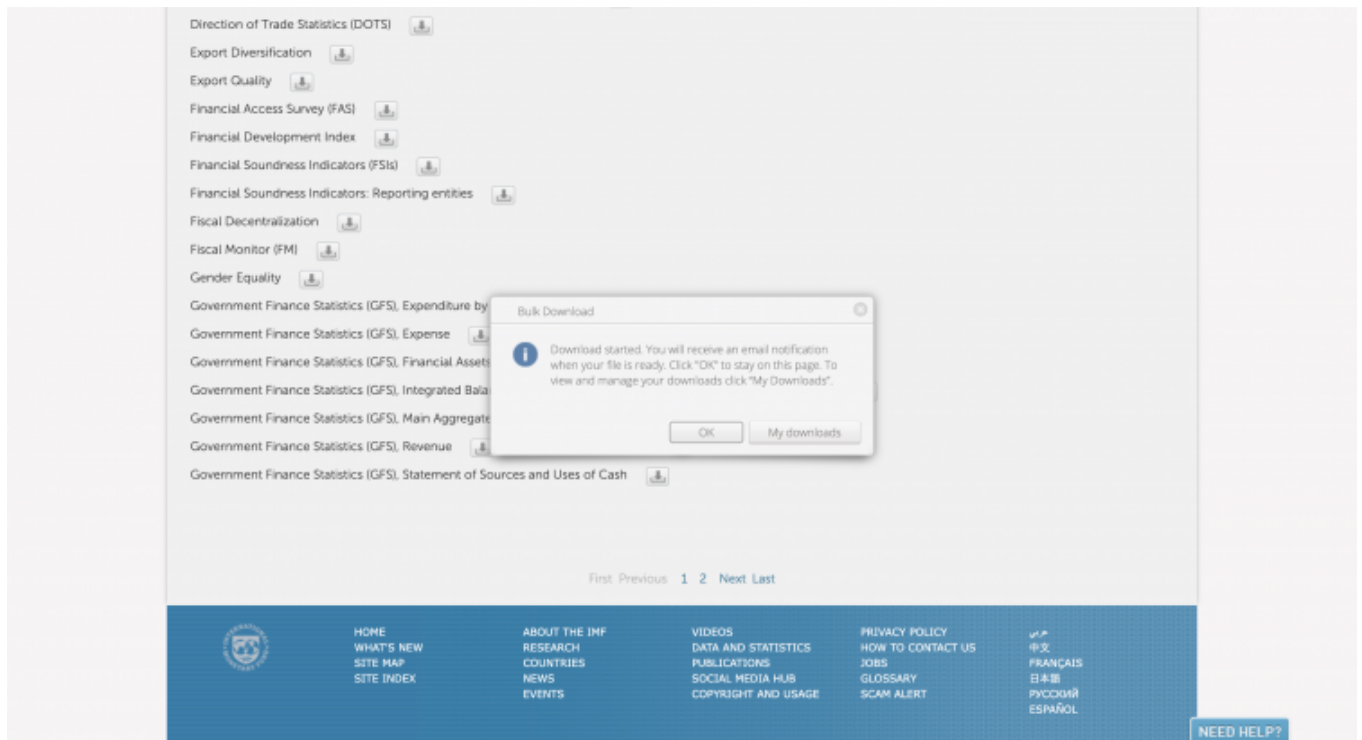
This pop-up will appear:



Use the tabs to select the desired countries, sector, unit, COFOG Function, and date range.

Step 8: When you have made all of your selections, click OK

This pop-up will appear:

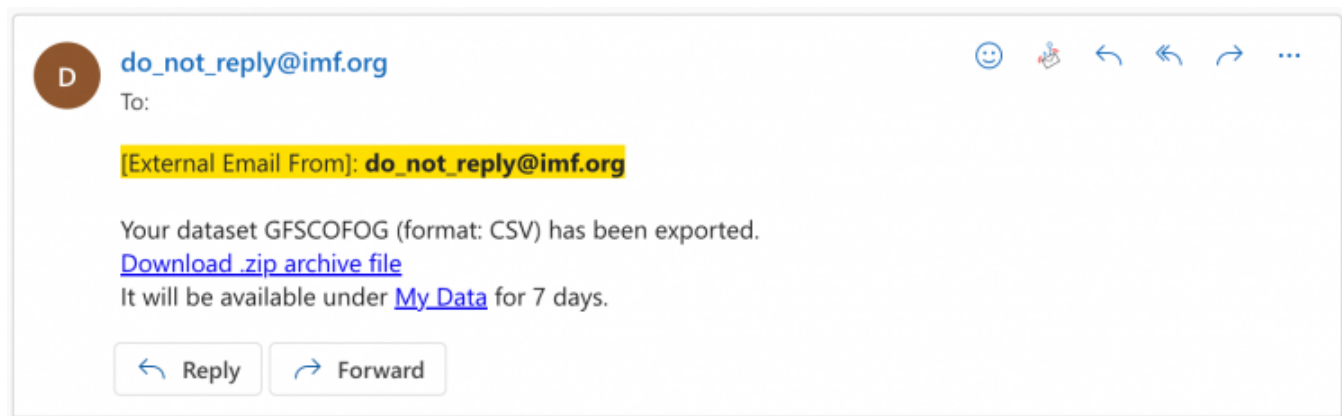


Step 9: To locate the download file, you can either click My Downloads or click OK and navigate to the email you used to create your account

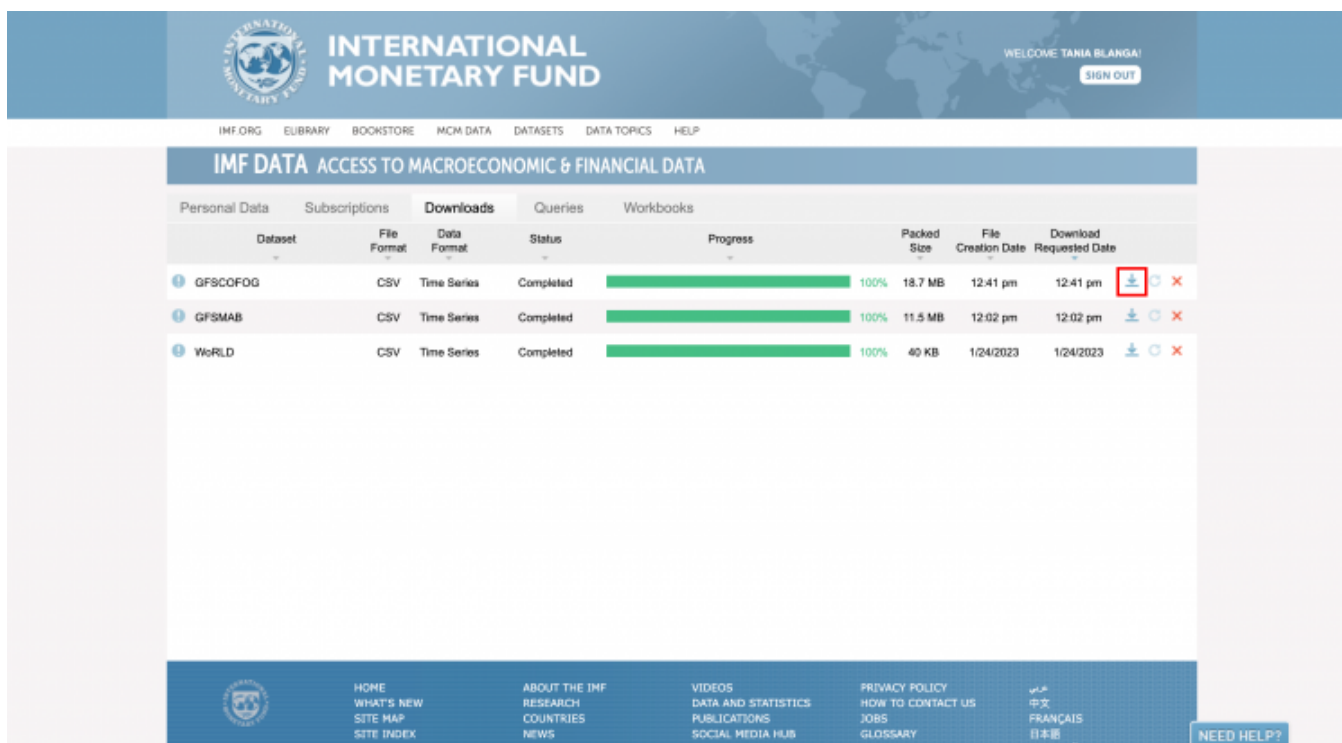
My Downloads will look like this:



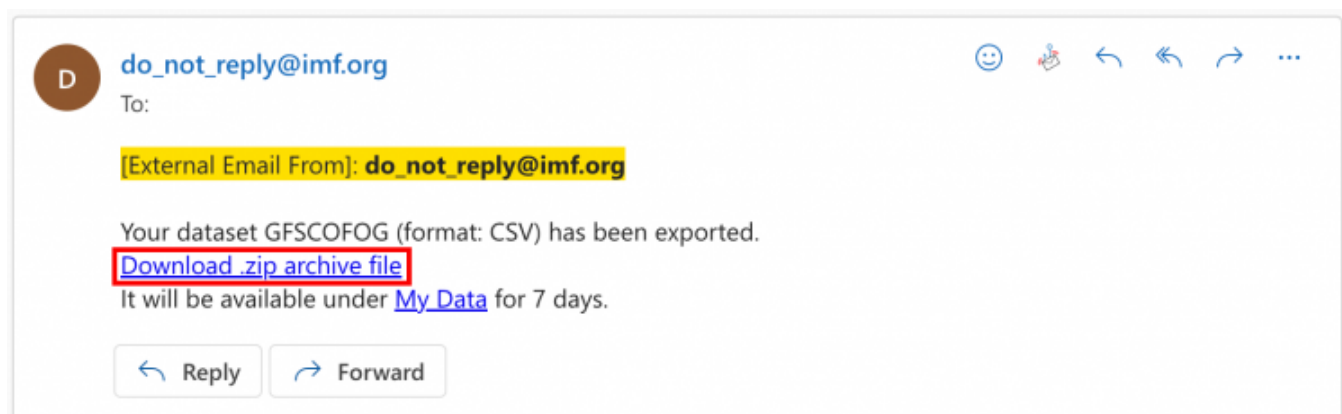
The email will look like this:



Step 10A (My Downloads): If you choose to navigate to My Downloads, locate the dataset in your Downloads queue and click the download icon to download the dataset



Step 10B (Email): If you choose to navigate to your registered email, click the download link to download the dataset



Data Notes

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