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The Classification of individual consumption by purpose (COICOP) is used to classify both individual consumption expenditure and actual individual consumption. The latter is derived from the former by adding social reansfers in kind as shown in table 18.1.

| I | | COICOP top level (table 18.1 SNA 1993) |
|---|--------|--|
| | 1 | Food, beveragesand toacco |
| | 2 | Clothing and footwear |
| | 3 | Housing, water, electricity, gas and other fuels |
| | 4 | Furnishing, household equipment and routine maintenance of the house |
| | 5 | Health |
| | 6 7 | Transport |
| | 7 | Leisure, entertainment and culture |
| | 8 | Education |
| | 9 | Hotels, cafes and restaurants |
| | 10 | Miscellaneous goods and services |

Table 18.1 SNA top level

| | COICOP level 1 (table 18.1 SNA 1993 |
|------|--|
| 1.1 | Food |
| 1.2 | Beverages |
| 1.3 | tobacco |
| 2.1 | Clothing |
| 2.2 | Footwear |
| 3.1 | Gross rents |
| 3.2 | Regular maintenance and repair of dwelling |
| 3.3 | Other services related to the dwelling |
| 3.4 | Electricity, gas and other fuels |
| 4.1 | Furniture, furnishings and decorations, |
| | carpets and other floor coverings, and |
| | repairs |
| 4.2 | Household textiles |
| 4.3 | Heating and cooking appliances, |
| | refrigerators, washing machines and similar |
| | major household appliances including |
| | fittings and repairs |
| 4.4 | Glassware, tableware and household utensils |
| 4.5 | Tools and equipment for the house and |
| | garden |
| | Goods and services for routine household |
| | |
| 4.6 | |
| 5.1 | Medical and pharmaceutical products and |
| 5.1 | therapeutic appliances and equipment |
| 5.2 | Non-hospital medical and paramedical |
| 5.2 | |
| 5.4 | Hospital services Sickness and accident insurance services |
| 6.1 | Purchase of vehicles |
| 6.2 | Operation of personal transport equipment |
| 6.3 | Transport services |
| 7.1 | Equipment and accessories, including |
| 7.1 | repairs |
| 7.3 | Newspapers, books and stationery |
| 8.1 | Educational services |
| 8.2 | Educational materials |
| 8.3 | Ancillary educational services |
| 9.1 | Catering |
| 9.2 | Accommodation services |
| 10.1 | Personal care |
| 10.2 | Personal effects n.e.c. |
| 10.2 | Communications |
| 10.4 | Social services |
| 10.5 | Financial services n.e.c. |
| 10.6 | Other services n.e.c. |
| 10.0 | Other Scrattes Hieror |

Table 18.1 SNA level 1

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The classification of the purpuses of non-profit institutions serving households (COPNI) covers the same range of transactions as the classification of the functions of government (COFOG, SNA 18.2), i.e., current transactions, capital outlays and acquisition of certain financial assets.

| | COPNI (table 18.3 SNA 1993) |
|---|--|
| 1 | Research and scientific services |
| 2 | Education services |
| 3 | Health services |
| 4 | Welfare services |
| 5 | Recreational, cultural and related services |
| 6 | Religious services |
| 7 | Services of professional and labour organizations and civic associations |
| 8 | Miscellaneous services not elsewhere classified |

The classification of outlays of producers by purpose applies to all producers, whether market or non-market, although not all the classification of outlays of producers by purpose are of equal interest for both kins of producers.

| | COPP (table 18.4 SNA 1993) |
|---|---|
| 1 | Outlays on current production programs |
| 2 | Outlays on repair and maintenance |
| 3 | Outlays on engineering and related technological work |
| 4 | Outlays on research and development |
| 5 | Outlays on pollution abatement and control |
| 6 | Outlays on external transportation |
| 7 | Outlays on employee training, welfare and morale |
| 8 | Outlays on general administration |