Revised Field of Science and Technology (FOS) classification in the Frascati Manual

This classification should be used for the R&D expenditure of the government, higher education and PNP (Private Non-Profit) sectors and if possible of the BE (Business enterprise) sector and for personnel data in all sectors.

Custodian: OECD

Knowledgebase on Economic Statistics - Methods and Country Practices
http://unstats.un.org/unsd/EconStatKB/KnowledgebaseArticle10269.aspx