



## Metadata Government Finance Statistics

No.	Item	Description
1	Publisher	Office of Statistics Liechtenstein (Amt für Statistik Liechtenstein)
2	Last update of Metadata	16.5.17
3	Data description	<p>The eTab-Cubes show an overall picture of the public finances (general government sector) of the state, the municipalities and the social security funds.</p> <p>The following characteristics are used in the eTab-Cubes:</p> <p>Kind: Revenue, Taxes, Indirect taxes, Direct taxes, Capital taxes, Social contributions, Sales, Other current revenue, Capital revenue, Expenditure, Intermediate consumption, Compensation of employees, Interest, Subsidies, Social benefits, Other current expenditure, Capital transfers payable, Capital investments, Net lending (+)/ net borrowing (-), Transfer revenue within the government sector, Transfer expenditure within the government sector, Consolidated revenue, Consolidated expenditure, Net lending (+)/ net borrowing (-) consolidated</p> <p>Balance sheet item: Non-financial assets, Financial assets, Net acquisition of financial assets, Currency and deposits (assets), Securities other than shares, Loans (assets), Shares and other equity, Other financial assets, Liabilities, Net incurrence of liabilities, Currency and deposits (liabilities), Loans (liabilities), Other liabilities, Statistical discrepancy, Net lending (+)/ net borrowing (-)</p> <p>Function: 1 General public services, 3 Public order and safety, 4 Economic affairs, 5 Environment protection, 6 Housing and community amenities, 7 Health, 8 Recreation, culture and religion, 9 Education, 10 Social protection</p> <p>Indicator/ Ratio: Government deficit/ surplus, Deficit/ surplus ratio, General government expenditure, Government expenditure ratio, Government consolidated gross debt, Gross debt ratio</p> <p>Institutional unit: State, Public corporations state, Municipalities, Public corporations municipalities, Citizens' cooperatives, Old-age, survivors and disability insurance, Unemployment fund</p> <p>(Sector) Subsector: S.13 General government, S.1311 Central government, S.1313 Local government, S.1314 S.1314 Social security funds</p> <p>Share in % of GDP: Government expenditure ratio, Gross debt ratio, Deficit/ surplus ratio</p>
4	Definitions	The Government finance statistics are based on the standards of the European system of national and regional accounts (ESA 2010) and additionally on the Government finance statistics manual of the International Monetary Fund (GFSM 2001).

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		The tables of the Government finance statistics reflect the ESA transactions as follows:
		<b>Revenue and expenditure by kind</b>
		<b>Revenue</b>
		Taxes
		Indirect taxes Taxes on production and imports (D.2)
		Direct taxes Current taxes on income, wealth, etc. (D.5)
		Capital taxes Capital taxes (D.91)
		Social contributions Net social contributions (D.61)
		Sales Market output (P.11), Output for own final use (P.12), Payments for non-market output (P.131)
		Other current revenue Other subsidies on production (D.39), Property income (D.4), Other current transfers (D.7)
		Capital revenue Investment grants (D.92), Other capital transfers (D.99)
		<b>Expenditure</b>
		Intermediate consumption Intermediate consumption (P.2)
		Compensation of employees Compensation of employees (D.1)
		Interest Interest (D.41)
		Subsidies Subsidies (D.3)
		Social benefits Social benefits other than social transfers in kind (D.62), Social transfers in kind — purchased market production (D.632)
		Other current expenditure Other taxes on production (D.29), Current taxes on income, wealth, etc. (D.5), Distributed income of corporations (D.42), Reinvested earnings on foreign direct investment (D.43), Other investment income (D.44), Rent (D.45), Other current transfers (D.7), Adjustment for the change in pension entitlements (D.8)
		Capital transfers payable Capital transfers (D.9)
		Capital investments Gross capital formation (P.5), Acquisitions less disposals of non-produced assets (NP)
		<b>Government financing by balance sheet item</b>
		<b>Net acquisition of financial assets</b>
		Currency and deposits Currency and deposits (F.2)
		Securities other than shares Debt securities (F.3)
		Loans Loans (F.4)
		Shares and other equity Equity and investment fund shares/units (F.5)
		Other financial assets Monetary gold and special drawing rights (F.1), Insurance, pension and standardised guarantees (F.6), Financial derivatives and employee stock options (F.7), Other accounts (F.8)
		<b>Net incurrence of liabilities</b>
		Currency and deposits Currency and deposits (F.2)
		Securities other than shares Debt securities (F.3)
		Loans Loans (F.4)
		Other liabilities Monetary gold and special drawing rights (F.1), Equity and investment fund shares or units (F.5) Insurance, pension and standardised guarantees (F.6), Financial derivatives and employee stock options (F.7), Other accounts (F.8)
		<b>Balance sheet by balance sheet item</b>
		Non-financial assets Produced non-financial assets (AN.1), Non-produced non-financial assets (AN.2)
		<b>Financial assets</b>
		Currency and deposits Currency and deposits (AF.2)
		Securities other than shares Debt securities (AF.3)
		Loans Loans (AF.4)
		Shares and other equity Equity and investment fund shares/units (AF.5)
		Other financial assets Monetary gold and special drawing rights (AF.1), Insurance, pension and standardised guarantee schemes (AF.6), Financial derivatives and employee stock options (AF.7), Other accounts (AF.8)
		<b>Liabilities</b>
		Currency and deposits Currency and deposits (AF.2)
		Securities other than shares Debt securities (AF.3)
		Loans Loans (AF.4)
		Other liabilities Monetary gold and special drawing rights (AF.1), Equity and investment fund shares/units (AF.5), Insurance, pension and standardised guarantee schemes (AF.6), Financial derivatives and employee stock options (AF.7), Other accounts (AF.8)

No.	Item	Description
5	Statistical unit	Million Swiss Francs Percentage share
6	Statistical population	Government revenue, expenditure and assets.
7	Documentation	Further information about methods and quality can be found in the publication Finanzstatistik in chapter C Methodik und Qualität (available in German only). <a href="http://www.llv.li/#/116623">http://www.llv.li/#/116623</a>
8	Data revision	No data revision was conducted.
9	Note	<b>COFOG-Classification</b> Data on government expenditure by function are compiled according to the international «Classification of the Functions of Government» (COFOG). COFOG comprises ten divisions, which are further divided into groups and classes. The division «02 Defence» is not relevant for the Government Finance Statistics of Liechtenstein. The international standard COFOG was developed by the Organisation for Economic Cooperation and Development (OECD) and published by the United Nations Statistics Division.