Schweizerische Eidgenossenschaft
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Federal Department of Finance FDF

Federal Finance Administration FFA
Financial Statistics Section

Technical note
Adjustments in the national model of financial statistics as of September 1, 2016

Changes in the national FS Model

Since fiscal 2008, the current *Harmonized Accounting Model for the Cantons and Municipalities* (HAM2) has formed the basis for the national FS Model. The data prior to 2008 was recorded in accordance with the earlier HAM1, which was less detailed than the HAM2. The Financial Statistics Section makes data adjustments in order to enhance the consistency of the time series.

The adjustments listed below and in the appendix[1] are due to the revision of the HAM2 chart of accounts in December 2015, as well as corrections of methodology inconsistencies. Those corrections completed the corrections partly implemented as of September 2015. More detailed information on the adjustments made can be found in the technical note of September 24, 2015.[2]

Adjustments in the national model (FS Model)

Data before correction		Data after correction			
Function	**Nature**	**Function**	**Nature**	**Designation**	**Comments**
	3390		3899	Amortization of accumulated deficit	General government: from 1990, alignment with HAM2
	3406		3401	Interest on financial liabilities	
	3890		3898	Net expenditure for other net assets/equity	
	4061		4060	Import duties	General government: from 1990, elimination of inconsistencies
	4062		4060	Import duties	
	4407		4402	Interest on financial investments	General government: from 1990, alignment with HAM2
	484		4840	Extraordinary monetary financial revenue	
	4890		4898	Withdrawals from other net assets/equity	
111	4270	112	4270	Police services	General government: from 1990, elimination of inconsistencies
3	4634-4637	3	4390	Culture, sport and leisure, church	
4	4634-4637	4	4390	Health	
5	4634-4637	5	4390	Social security	

General government sector = Confederation, cantons, municipalities and social security funds

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[1] The Excel file tn_2016.09.01_beilage.xlsx can be found on www.efv.admin.ch under Topics – Financial statistics – Methods
[2] https://www.efv.admin.ch/efv/en/home/themen/finanzstatistik/methoden.html