



Technical note

Adjustments in the national model of financial statistics as of February 29, 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 corrections listed below and in the appendix¹ relate to combinations of categories and/or functions that were inconsistent with the methodology at the level of the *cantons and municipalities*. They round out 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		as of September 24, 2015	as of February 29, 2016
Function	Nature	Function	Nature	Comment	Comment
211	670	219	670	Cantons: 2008-2013	Cantons: from 1990
212	670	219	670	Cantons: 2008-2013	Cantons: from 1990
213	3637	213	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
213	670	219	670	Cantons: 2008-2013	Cantons: from 1990
214	3637	214	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
219	3637	219	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
230	3637	230	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
251	3637	251	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
252	3637	252	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
260	3637	260	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
271	3637	271	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
272	3637	272	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
273	3637	273	3639	Cantons: 1990-2007	Cantons and municipalities: from 1990
311	4637	311	4390	Cantons: 1990-2007	Cantons: from 1990
321	3635	321	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
321	4637	321	4390	Cantons: 1990-2007	Cantons: from 1990
322	3635	322	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
341	3635	341	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
341	4637	341	4390	Cantons: 1990-2007	Cantons: from 1990
342	3634	342	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
342	3635	342	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
431	3634	431	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
432	3634	432	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
433	3634	433	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
433	3635	433	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
434	3634	434	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
434	3635	434	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
490	3635	490	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990

¹ The Excel file tn_2016.02.29_beilage.xlsx can be found on www.efv.admin.ch under Documentation – Financial statistics – Methods.

² http://www.efv.admin.ch/e/downloads/finanzstatistik/Konzeptionelles/tn_2015.09.24_e.pdf

Data before correction		Data after correction		as of September 24, 2015	as of February 29, 2016
Function	Nature	Function	Nature	Comment	Comment
511	4634	511	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
511	4637	511	4390	Municipalities: 1990-2007	Municipalities: from 1990
512	4634	512	4390	Municipalities: 1990-2007	Municipalities: from 1990
512	4637	512	4390	Municipalities: 1990-2007	Municipalities: from 1990
521	3634	523	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
522	4634	522	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
523	3635	523	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
524	4634	524	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
531	4634	531	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
532	4634	532	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
533	3635	533	3069	Municipalities: 1990-2007	Municipalities: from 1990
535	3634	535	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
535	4637	535	4390	Cantons: 1990-2007	Cantons: from 1990
543	4634	543	4390	Cantons: 1990-2007	Cantons: from 1990
543	4637	543	4390	Municipalities: 1990-2007	Municipalities: from 1990
544	3635	544	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
544	4637	544	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
545	4637	545	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
560	3634	560	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
572	4635	572	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
579	3634	579	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
579	3635	579	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
579	4637	579	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
592	3635	592	3636	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
592	4634	592	4390	Cantons and municipalities: 1990-2007	Cantons and municipalities: from 1990
592	4636	592	4390	Cantons: 1990-2007	Cantons and municipalities: from 1990