

Financial Accounts revision policy – FM0103

The following applies to the estimate of the first quarter of year t:

- Quarter 1 to 4 of the previous year (t-1) may be subject to revisions.

The following applies to the estimate of the second quarter of year t and the annual calculation of the year (t-1):

- The entire time series may be subject to revisions. In contrast to the non-financial national accounts, no recurrent general review of the financial accounts is carried out. Instead, revisions are implemented each year in connection with the calculations of the annual estimates for the year (t-1).

The following applies to the estimate of the third quarter of year t:

- The previous quarters of year t may be reopened for revisions.
- The quarters of year (t-1) may be subject to revisions if new statistics on government saving are available. The quarters of year (t-2) and (t-1) may be subject to revisions if new statistics from the balance of payment on direct investment are available.

The following applies to the estimate of the fourth quarter of year t:

- The previous quarters of year t may be subject to revisions. The quarters of year (t-1) may be revised if large revisions of the balance of payments have occurred.
- Variables that affect the estimates of the EDP may be revised for the entire time series. In addition, new information and methods that enhance the statistical estimates may be implemented for the entire time series.

Revisions outside of the regular process

Errors in previous calculations are dealt with in accordance with Statistics Sweden's routines for error management.

Other sources of revisions

There are several reasons why revisions that are not part of the regular process are carried out. Such reasons include revisions of the primary statistics, the design of new models and the implementation of new sources of statistics. It is possible to subject a finished and



published calculation to revisions if a special decision to do so is taken. All significant revisions that are not scheduled are announced on the webpage at least two weeks before the publication of the revised statistics. The announcement on the webpage includes the scope of the revisions and for the reasons for the revisions.

Reporting to international agencies

All international deliveries of statistics are updated following the publication of revised statistics