Balance of Payments Related Statistics: Calculation and Revision of Reinvested Earnings (Numerical Example)

End of accounting year	Retained earnings	Reinvested earnings (presuming that the earnings accrued equally in each month)																									
			2019									2020												2021			
		…	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	**Apr.**	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May
Apr. 2019	96		8																									
May 2019	108		9	9																								
June 2019	180		15	15	15																							
July 2019	120		10	10	10	10																						
Aug. 2019	84		7	7	7	7	7																					
Sept. 2019	60		5	5	5	5	5	5																				
Oct. 2019	120		10	10	10	10	10	10	10																			
Nov. 2019	180		15	15	15	15	15	15	15	15																		
Dec. 2019	420		35	35	35	35	35	35	35	35	35																	
Jan. 2020	120		10	10	10	10	10	10	10	10	10	10																
Feb. 2020	132		11	11	11	11	11	11	11	11	11	11	11															
Mar. 2020	4,200		350	350	350	350	350	350	350	350	350	350	350	350														
Apr. 2020	120			10	10	10	10	10	10	10	10	10	10	10	**10**													
May 2020	144				12	12	12	12	12	12	12	12	12	12	**12**	12												
June 2020	180					15	15	15	15	15	15	15	15	15	**15**	15	15											
July 2020	120						10	10	10	10	10	10	10	10	**10**	10	10	10										
Aug. 2020	108							9	9	9	9	9	9	9	**9**	9	9	9	9									
Sept. 2020	180								15	15	15	15	15	15	**15**	15	15	15	15	15								
Oct. 2020	120									10	10	10	10	10	**10**	10	10	10	10	10	10							
Nov. 2020	168										14	14	14	14	**14**	14	14	14	14	14	14	14						
Dec. 2020	480											40	40	40	**40**	40	40	40	40	40	40	40	40					
Jan. 2021	72												6	6	**6**	6	6	6	6	6	6	6	6	6				
Feb. 2021	60													5	**5**	5	5	5	5	5	5	5	5	5	5			
Mar. 2021	**4,800**														**400**	400	400	400	400	400	400	400	400	400	400	400		
Apr. 2021	180															15	15	15	15	15	15	15	15	15	15	15	15	
May 2021	60																5	5	5	5	5	5	5	5	5	5	5	5
Reinvested earnings accrued in the month (sum of the value in the columns above)			485	487	490	490	490	492	502	502	501	506	502	496	546	551	544	…										
Recorded amounts after the revision in Nov.																												
Nov. 2020			**485**	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485
Nov. 2021				**487**	**490**	**490**	**490**	**492**	**502**	**502**	**501**	**506**	**502**	**496**	**546**	546	546	546	546	546	546	546	546	546	546	546	546	546
Nov. 2022																**551**	**544**	…										