

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Spain

Date: 30/09/2016

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Spain Data are in EUR million Date: 30/09/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-108,903	-71,853	-62,179	-55,163	-51,161
- Central government	S.1311	-82,592	-49,819	-38,370	-28,385	-28,996
- State government	S.1312	-19,447	-16,182	-18,518	-18,722	-7,803
- Local government	S.1313	3,307	5,689	5,472	5,094	4,450
- Social security funds	S.1314	-10,171	-11,541	-10,763	-13,150	-18,812
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		890,726	978,272	1,040,883	1,073,189	1,110,000
<i>By category:</i>						
Currency and deposits	AF.2	3,681	3,696	3,847	4,056	
Debt securities	AF.3	669,887	761,110	821,689	873,570	
Short-term	AF.31	60,576	78,977	77,611	80,798	
Long-term	AF.32	609,311	682,133	744,078	792,772	
Loans	AF.4	217,157	213,466	215,347	195,562	
Short-term	AF.41	15,139	12,078	11,620	11,239	
Long-term	AF.42	202,019	201,387	203,727	184,324	
General government expenditure on:						
Gross fixed capital formation	P.51g	25,876	23,052	22,299	27,005	23,074
Interest (consolidated)	D.41 (uses)	30,922	35,617	36,026	33,227	30,866
Gross domestic product at current market prices	B.1*g	1,039,758	1,025,634	1,037,025	1,075,639	1,114,716

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Spain Data are in EUR million Date: 30/09/2016		2012	2013	Year 2014	2015	2016	
Working balance in central government accounts		-21,812	-33,186	-20,060	-6,807	-14,197	Balance of non-financial budget operations of the "State"
<i>Basis of the working balance</i>		accrual	accrual	accrual	accrual	planned	Accrual for most operations, except for interest (cash)
Financial transactions included in the working balance		-61	-48	-18	-2,208	-303	
Loans, granted (+)		m	m	m	m	m	
Loans, repayments (-)		m	m	m	m	m	
Equities, acquisition (+)		m	m	m	m	m	
Equities, sales (-)		m	m	m	-2,165	-303	
Other financial transactions (+/-)		-61	-48	-18	-43	0	
of which: transactions in debt liabilities (+/-)		m	m	m	m	m	
of which: net settlements under swap contracts (+/-)		-61	-48	-18	-43	0	
<i>Detail 1</i>		0	0	0	0	0	Capital gains of the Central Bank
<i>Detail 2</i>							
Non-financial transactions not included in the working balance		-1,211	3,254	2,731	377	150	
<i>Detail 1</i>		-41	7	24	41	0	FONPRODE and FIEM Operations (FAD operations before)
<i>Detail 2</i>		-169	-160	0	0	0	Local Investment Fund
<i>Detail 3</i>		-9	880	1,659	217	50	Others funds which are not institucional units
<i>Detail 4</i>		-250	278	1,048	119	100	Others non financial operation not considered in the budget of the year
<i>Detail 5</i>		-742	2,249	0	0	0	Transfers to Social Security
Difference between interest paid (+) and accrued (D.41)(-)		-1,857	-3,387	-5,983	-9,017	-2,700	
Other accounts receivable (+)		-767	1,221	748	607	1,428	
<i>Detail 1</i>		-767	1,221	748	607	1,428	Temporal adjustment in taxes
<i>Detail 2</i>							
Other accounts payable (-)		-3,911	15	-276	912	-29	
<i>Detail 1</i>		-3,911	15	-276	912	-29	Tax reimbursements
<i>Detail 2</i>							
Working balance (+/-) of entities not part of central government		m	m	m	m	m	
Net lending (+)/ net borrowing (-) of other central government bodies		-38,499	-4,439	1,508	2,018	0	
<i>Detail 1</i>		16,806	16,129	19,421	19,549		Revenue
<i>Detail 2</i>		-17,124	-16,395	-19,268	-19,508		Expenditure
<i>Detail 3</i>		-38,181	-4,173	1,355	1,977		Adjustments
Other adjustments (+/-) (please detail)		-14,474	-13,249	-17,020	-14,267	-13,345	
<i>Detail 1</i>		-1,062	-1,372	-1,345	-2,121	-1,822	Capital injection into a public corporations and others
<i>Detail 2</i>		-7,820	-7,088	-6,786	-7,020	-5,844	Cancellation of taxes and others
<i>Detail 3</i>		103	185	100	146	100	Export insurance guaranteed by the State
<i>Detail 4</i>		-238	-292	-369	-557	-449	Re-routed items relating to SEPI
<i>Detail 5</i>		972	-362	287	-655	-1,000	Military equipment expenditure
<i>Detail 6</i>		-12	37	2	-18	0	Expenditure for producing coins
<i>Detail 7</i>		-3,989	-5,318	-5,454	-4,602	-4,714	Advances to Comunidades Autónomas and Corporaciones Locales
<i>Detail 8</i>		-2,428	961	-3,455	560	384	Others adjustments
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)		-82,592	-49,819	-38,370	-28,385	-28,996	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Spain

Data are in ... (millions of units of national currency)

Date: 30/09/2016

	2012	2013	Year 2014	2015	2016	
Working balance in state government accounts	-26,422	-15,007	-16,464	-17,724		Balance of non-financial budget operations of State Government
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		Accrual for most operations, except for interest (cash)
Financial transactions included in the working balance	192	226	239	141		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	192	226	239	141		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	192	226	239	141		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	6,216	-351	-111	1,548		
<i>Detail 1</i>	6,280	-317	-97	1,556		Others non financial operation not considered in the budget of the year
<i>Detail 2</i>	-64	-34	-14	-8		Others funds which are not institutional units
Difference between interest paid (+) and accrued (D.41)(-)	-206	-642	-95	1,095		
Other accounts receivable (+)	m	m	m	m		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-46	28	46	-29		
<i>Detail 1</i>	-46	28	46	-29		Tax reimbursements
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	m	m	m	m		
Net lending (+)/ net borrowing (-) of other state government bodies	3,005	1,382	480	931		
<i>Detail 1</i>	-35	-49	-34	-16		of wich: Capital injection into a public corporations and others
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-2,186	-1,818	-2,613	-4,684		
<i>Detail 1</i>	407	-102	-55	74		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-1,382	-1,586	-2,361	-1,263		Cancellation of taxes
<i>Detail 3</i>	-3,685	-2,636	-2,205	-2,399		Capital injection into a public corporations and other
<i>Detail 4</i>	0	11	0	0		Re-routed operations made by public corporations
<i>Detail 5</i>	2,474	2,495	2,008	-1,096		Others adjustments
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-19,447	-16,182	-18,518	-18,722		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Spain Data are in EUR million Date: 30/09/2016	2012	2013	Year 2014	2015	2016	
Working balance in local government accounts	4,155	8,062	7,842	7,164		Balance of non-financial budget operations of Local Government
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		Accrual for most operations, except for interest (cash)
Financial transactions included in the working balance	64	78	84	80		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	64	78	84	80		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	64	78	84	80		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	1,529	121	32	-113		
Detail 1	1,529	121	32	-113		Others non financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-325	-76	92	8		
Other accounts receivable (+)	m	m	m	m		
Detail 1						
Detail 2						
Other accounts payable (-)	m	m	m	m		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	m	m	m	m		
Net lending (+)/ net borrowing (-) of other local government bodies	-39	209	16	75		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-2,077	-2,705	-2,594	-2,120		
Detail 1	-375	-918	-598	-353		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-2,588	-2,301	-2,203	-1,688		Cancellation of taxes
Detail 3	-142	-130	-190	-171		Capital injection into a public corporations
Detail 4	1,028	644	397	92		Others adjustments
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	3,307	5,689	5,472	5,094		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Spain Data are in EUR million Date: 30/09/2016	2012	2013	Year 2014	2015	2016	
Working balance in social security accounts	-6,568	-8,341	-9,901	-11,336		Balance of non-financial budget operations of Social Security
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	0	0	0	0		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-302	1,420	395	82		
Detail 1	-302	1,420	395	82		Others non financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	m	m	m	m		
Other accounts receivable (+)	-546	-24	312	220		
Detail 1	-546	-24	312	220		Adjustment in social contributions
Detail 2						
Other accounts payable (-)	-242	-95	78	-136		
Detail 1	-242	-95	78	-136		Adjustment in social benefits
Detail 2						
Working balance (+/-) of entities not part of social security funds	m	m	m	m		
Net lending (+)/ net borrowing (-) of other social security bodies	m	m	m	m		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-2,513	-4,501	-1,647	-1,980		
Detail 1	-2,252	-1,532	-1,172	-1,005		Cancellation of social contributions and others
Detail 2	-349	-413	-304	-269		Cancellation of revenues
Detail 3	761	-2,190	44	-38		Adjustments due to the differences at the moment of recording in the sources of data
Detail 4	-673	-366	-215	-668		Cash operations and others adjustments
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-10,171	-11,541	-10,763	-13,150		
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Spain Data are in EUR million Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	108,903	71,853	62,179	55,163
Net acquisition (+) of financial assets ⁽²⁾	17,396	-10,215	4,763	-18,601
Currency and deposits (F.2)	7,170	-23,693	11,215	1,528
Debt securities (F.3)	-8,991	-12,607	-5,142	-3,810
Loans (F.4)	8,862	3,303	506	-2,884
Increase (+)	17,837	7,217	11,480	2,434
Reduction (-)	-8,975	-3,914	-10,974	-5,318
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	8,862	3,303	506	-2,884
Increase (+)	17,837	7,217	11,480	2,434
Reduction (-)	-8,975	-3,914	-10,974	-5,318
Equity and investment fund shares/units (F.5)	3,489	11,694	-1,616	-3,849
Portfolio investments, net ⁽²⁾	-42	34	244	-335
Equity and investment fund shares/units other than portfolio investments	3,531	11,661	-1,860	-3,513
Increase (+)	5,263	16,817	2,672	665
Reduction (-)	-1,732	-5,156	-4,532	-4,178
Financial derivatives (F.71)	165	177	-	-
Other accounts receivable (F.8)	6,701	10,911	-200	-9,586
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽³⁾	21,046	26,108	-4,634	-4,981
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	24,377	6,366	761	2,096
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	533	-4,128	-5,970	-10,144
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2,877	-1,743	366	3,065
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	-	115	-
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	313	281	120	4
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-1,258	25,338	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-42	-6	-26	-2
Statistical discrepancies	-150	-200	302	724
Difference between capital and financial accounts (B.9-B.9f)	-117	-212	306	737
Other statistical discrepancies (+/-)	-33	12	-5	-13
Change in general government (S.13) consolidated gross debt ^(1, 2)	147,196	87,546	62,611	32,306

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Spain Data are in EUR million Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	82,592	49,819	38,370	28,385
Net acquisition (+) of financial assets ⁽²⁾	60,585	15,724	22,746	16,268
Currency and deposits (F.2)	5,335	-24,912	8,110	-2,035
Debt securities (F.3)	-4,070	-13,020	-3,367	-3,653
Loans (F.4)	52,653	31,899	24,364	34,040
Increase (+)	61,163	35,286	34,516	38,487
Reduction (-)	-8,510	-3,387	-10,152	-4,447
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	52,653	31,899	24,364	34,040
Increase (+)	61,163	35,286	34,516	38,487
Reduction (-)	-8,510	-3,387	-10,152	-4,447
Equity and investment fund shares/units (F.5)	3,462	11,680	-1,873	-3,486
Portfolio investments, net ⁽²⁾	-	-	-	-
Equity and investment fund shares/units other than portfolio investments	3,462	11,680	-1,873	-3,486
Increase (+)	5,156	16,775	2,645	637
Reduction (-)	-1,694	-5,095	-4,518	-4,123
Financial derivatives (F.71)	-61	-48	-	-
Other accounts receivable (F.8)	3,266	10,125	-4,488	-8,598
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽³⁾	-6,097	23,042	-8,873	-7,024
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	-2,313	3,004	-3,728	518
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	406	-4,087	-5,884	-10,014
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3,092	-1,424	604	2,489
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	-	115	-
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	202	217	46	-15
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-1,258	25,338	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-42	-6	-26	-2
Statistical discrepancies	539	-262	62	338
Difference between capital and financial accounts (B.9-B.9f)	571	-274	66	351
Other statistical discrepancies (+/-)	-32	12	-5	-13
Change in central government (S.1311) consolidated gross debt ^(1, 2)	137,618	88,321	52,305	37,967
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	700,922	760,606	789,029	790,241
Central government gross debt (level) (b) ^(2, 5)	761,856	850,177	902,482	940,450
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	60,934	89,571	113,453	150,208

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Spain Data are in EUR million Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	19,447	16,182	18,518	18,722
Net acquisition (+) of financial assets ⁽²⁾	2,343	1,761	1,826	2,462
Currency and deposits (F.2)	1,892	1,009	400	1,013
Debt securities (F.3)	-	-	-	-
Loans (F.4)	-195	-7	82	-223
Increase (+)	122	265	584	356
Reduction (-)	-317	-272	-502	-579
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	-195	-7	82	-223
Increase (+)	122	265	584	356
Reduction (-)	-317	-272	-502	-579
Equity and investment fund shares/units (F.5)	43	1	3	-43
Portfolio investments, net ⁽²⁾	-	-	-	-
Equity and investment fund shares/units other than portfolio investments	43	1	3	-43
Increase (+)	43	2	3	-
Reduction (-)	0	-1	0	-43
Financial derivatives (F.71)	161	146	-	-
Other accounts receivable (F.8)	442	612	1,341	1,715
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽³⁾	22,028	3,326	6,750	3,907
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	21,701	3,566	6,909	3,323
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	-	-	-	-
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	216	-305	-233	566
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	-	-	-
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	111	65	74	18
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-	-	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-	-	-	-
Statistical discrepancies	-498	85	345	252
Difference between capital and financial accounts (B.9-B.9f)	-497	85	345	252
Other statistical discrepancies (+/-)	-1	0	0	0
Change in state government (S.1312) consolidated gross debt ^(1, 2)	43,321	21,355	27,439	25,343
State government contribution to general government debt (a=b-c) ⁽⁵⁾	188,406	209,761	237,201	262,543
State government gross debt (level) (b) ^(2, 5)	188,406	209,761	237,201	262,543
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	-	-	-	-

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Spain Data are in EUR million Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-3,307	-5,689	-5,472	-5,094
Net acquisition (+) of financial assets ⁽²⁾	1,103	2,227	1,946	1,764
Currency and deposits (F.2)	820	1,784	1,314	1,442
Debt securities (F.3)	0	0	0	0
Loans (F.4)	172	48	-58	54
Increase (+)	318	303	262	346
Reduction (-)	-146	-255	-320	-292
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	172	48	-58	54
Increase (+)	318	303	262	346
Reduction (-)	-146	-255	-320	-292
Equity and investment fund shares/units (F.5)	26	-21	10	16
Portfolio investments, net ⁽²⁾	-	-	-	-
Equity and investment fund shares/units other than portfolio investments	26	-21	10	16
Increase (+)	64	40	24	28
Reduction (-)	-38	-61	-14	-12
Financial derivatives (F.71)	65	79	-	-
Other accounts receivable (F.8)	20	337	680	252
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽²⁾	9,336	1,546	-287	137
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	9,336	1,559	-283	126
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	-	-	-	-
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	-13	-5	10
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	-	-	-
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	1	1
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-	-	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-	-	-	-
Statistical discrepancies	53	22	33	-4
Difference between capital and financial accounts (B.9-B.9f)	53	22	33	-4
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	7,184	-1,894	-3,780	-3,198
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	44,003	42,109	38,329	35,131
Local government gross debt (level) (b) ⁽⁵⁾	44,003	42,109	38,329	35,131
Local government holdings of other subsectors debt (level) (c) ⁻	-	-	-	-

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within local government.
(3) Due to exchange-rate movements.

- (4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Spain Data are in EUR million Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	10,171	11,541	10,763	13,150
Net acquisition (+) of financial assets ⁽²⁾	-9,319	-12,127	-10,251	-10,764
Currency and deposits (F.2)	-876	-1,573	1,391	1,108
Debt securities (F.3)	-7,613	-8,029	-12,389	-9,235
Loans (F.4)	-2	0	-1	0
Increase (+)	-	-	-	-
Reduction (-)	-2	0	-1	0
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	-2	0	-1	0
Increase (+)	-	-	-	-
Reduction (-)	-2	0	-1	0
Equity and investment fund shares/units (F.5)	-42	34	244	-335
Portfolio investments, net ⁽²⁾	-42	34	244	-335
Equity and investment fund shares/units other than portfolio investments	-	-	-	-
Increase (+)	-	-	-	-
Reduction (-)	-	-	-	-
Financial derivatives (F.71)	-	-	-	-
Other accounts receivable (F.8)	-786	-2,559	504	-2,302
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽³⁾	-588	632	-373	-2,524
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	-588	632	-373	-2,524
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	-	-	-	-
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-	-	-	-
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	-	-	-
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-	-	-	-
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-	-	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-	-	-	-
Statistical discrepancies	-244	-45	-138	138
Difference between capital and financial accounts (B.9-B.9f)	-244	-45	-138	138
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	20	-1	1	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-42,606	-34,205	-23,676	-14,727
Social security gross debt (level) (b) ^(2, 5)	17,188	17,187	17,188	17,188
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	59,794	51,392	40,864	31,916

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Member State: Spain Data are in ...(millions of units of national currency) Date: 30/09/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	final	final	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	22,974	23,363	17,085	14,521	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	1,146	1,056	960	886	L
	<i>Institutional characteristics:</i>				
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:				
	ii) the reasons for these differences:				
10	Gross National Income at current market prices (B.5*g)(2)	1,032,433	1,020,307	1,033,690	1,074,859	L

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.