



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: 30/09/2020

DD/MM/YYYY

The information is to be provided in the cover page only

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/ deficit (B.9) of each government subsector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/ deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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

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: 30/09/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-47.953	-35.138	-29.900	-35.637	-125.156
- Central government	S.1311	-28.047	-21.066	-15.786	-16.421	-72.677
- State government	S.1312	-9.491	-4.165	-3.287	-7.105	-6.657
- Local government	S.1313	6.986	6.868	6.483	3.748	0
- Social security funds	S.1314	-17.401	-16.775	-17.310	-15.859	-45.822
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1.104.554	1.145.097	1.173.350	1.188.859	1.311.300
<i>By category:</i>						
Currency and deposits	AF.2	4.247	4.462	4.707	4.876	
Debt securities	AF.3	916.672	970.547	1.013.385	1.031.024	
Short-term	AF.31	82.242	75.536	66.422	66.735	
Long-term	AF.32	834.430	895.011	946.963	964.290	
Loans	AF.4	183.635	170.089	155.258	152.959	
Short-term	AF.41	9.485	8.844	7.722	6.876	
Long-term	AF.42	174.149	161.244	147.536	146.083	
General government expenditure on:						
Gross fixed capital formation	P.51g	21.901	23.183	25.932	26.033	28.001
Interest (consolidated)	D.41 (uses)	30.657	29.251	29.287	28.349	25.936
Gross domestic product at current market prices	B.1*g	1.113.840	1.161.867	1.204.241	1.244.772	1.119.003

(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: 30/09/2020	Year					
	2016	2017	2018	2019	2020	
Working balance in central government accounts	-13.088	-13.909	-6.225	-6.518		L
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned	
Financial transactions included in the working balance	-9.192	-10.008	-7.687	-8.292		L
Loans, granted (+)	m	m	m	m	m	m
Loans, repayments (-)	m	m	m	m	m	m
Equities, acquisition (+)	m	m	m	m	m	m
Equities, sales (-)	-303	-186	-61	-44		m
Other financial transactions (+/-)	-8.889	-9.822	-7.626	-8.248		L
of which: transactions in debt liabilities (+/-)	m	m	m	m	m	m
of which: net settlements under swap contracts (+/-)	-46	-49	-53	-6		L
Detail 1	0	0	0	0		Capital gains of the Central Bank
Detail 2	-8.843	-9.694	-7.429	-8.242		Differences between reimbursement and issuance values in public debt
Detail 3	0	-79	-144	0		Exchange differences related with public debt
Non-financial transactions not included in the working balance	768	404	332	171		L
Detail 1	5	8	28	17		FONPRODE and FIEM Operations (FAD operations before)
Detail 2	188	-53	167	130		FRR1: Risk on behalf of the State (from 2015)
Detail 3	135	139	348	-210		Other funds which are not institutional units
Detail 4	440	310	-275	234		Other non-financial operation not considered in the budget of the year
Detail 5	0	0	64	0		Transfers to Social Security
Difference between interest paid (+) and accrued (D.41)(-)	4.881	4.487	4.158	4.677		L
Other accounts receivable (+)	1.894	4.566	1.856	1.426		L
Detail 1	1.894	4.566	1.856	1.426		Temporal adjustment in taxes
Detail 2						
Other accounts payable (-)	-448	-1.717	-1.538	-2.738		L
Detail 1	-448	-1.205	-590	-3.165		Tax reimbursements
Detail 2		-512	-948	427		Deferred Tax Assets (DTAs) recognized as payable, pending payment
Working balance (+/-) of entities not part of central government	M	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other central government bodies	-447	460	1.537	221		L
Detail 1	20.185	20.724	20.637	22.051		Revenue
Detail 2	-19.357	-20.276	-19.764	-21.690		Expenditure
Detail 3	-1.275	12	664	-140		Adjustments
Other adjustments (+/-) (please detail)	-12.415	-5.349	-8.219	-5.368		L
Detail 1	-327	-860	-1.206	-675		Capital injections into public corporations and others
Detail 2	-1.879	-2.328	-2.463	-1.965		Adjustment due to the differences with cash income: taxes
Detail 3	-1.920	-1.721	-1.975	-2.946		Adjustment due to the differences with cash income: other income
Detail 4	M	M	M	M		Export credit insurance on behalf of the State (until 2014)
Detail 5	-373	-570	-597	-642		Re-routed items relating to SEPI
Detail 6	-2.191	197	705	545		Military equipment expenditure
Detail 7	0	0	0	0		Expenditure for producing coins
Detail 8	-4.764	-1.350	-110	-23		Advances to Comunidades Autónomas and Corporaciones Locales
Detail 9	-961	1.283	-2.573	338		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-28.047	-21.066	-15.786	-16.421	-72.677	

(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: 30/09/2020	2016	2017	Year 2018	2019	2020	
Working balance in state government accounts	-8.395	-5.659	-3.033	-5.580		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	115	111	80	90		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	115	111	80	90		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	115	111	80	90		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	232	95	-1.180	-1.390		
Detail 1	232	95	-1.180	-1.390		Other non-financial operation not considered in the budget of the year
Detail 2	0	0	0	0		Other funds which are not institutional units
Difference between interest paid (+) and accrued (D.41)(-)	-405	-117	-30	63		
Other accounts receivable (+)	m	m	m	m		
Detail 1						
Detail 2						
Other accounts payable (-)	25	-65	106	-3		
Detail 1	25	-65	106	-3		Tax reimbursements
Detail 2						
Working balance (+/-) of entities not part of state government	m	m	m	m		
Net lending (+)/ net borrowing (-) of other state government bodies	1.193	2.325	1.644	1.946		
Detail 1	-18	-83	-86	-55		of wich: Capital injections into public corporations and others
Detail 2						
Other adjustments (+/-) (please detail)	-2.256	-855	-874	-2.231		
Detail 1	-219	704	662	137		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-1.115	-1.117	-1.085	-862		Adjustment due to the differences with cash income
Detail 3	-1.715	-1.651	-1.590	-2.255		Capital injection into a public corporations and other
Detail 4	0	0	0	0		Re-routed operations made by public corporations
Detail 5	793	1.209	1.139	749		Other adjustments
Net lending (+) net borrowing (-) (B.9) of state government (S.1312)	-9.491	-4.165	-3.287	-7.105		

(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: 30/09/2020	2016	2017	Year 2018	2019	2020	
Working balance in local government accounts	9.110	9.378	8.669	6.448		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	86	79	87	67		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	86	79	87	67		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	86	79	87	67		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-55	-133	-94	-197		
Detail 1	-55	-133	-94	-197		Other non-financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	12	30	16	6		
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	164	182	189	78		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-2.331	-2.668	-2.384	-2.654		
Detail 1	-931	-801	-894	-1.183		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-1.608	-1.612	-1.438	-1.433		Adjustment due to the differences with cash income
Detail 3	-230	-212	-200	-222		Capital injections into public corporations
Detail 4	438	-43	148	184		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	6.986	6.868	6.483	3.748		

(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	Year					
Data are in EUR million	2016	2017	2018	2019	2020	
Date: 30/09/2020						
Working balance in social security accounts	-16.675	-15.631	-14.356	-14.571		
<i>Basis of the working balance</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>		
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	29	123	-1.933	-177		
Detail 1	29	123	-1.933	-177		Other non-financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D)	0	0	0	0		
Other accounts receivable (+)	289	618	603	857		
Detail 1	289	618	603	857		Adjustment in social contributions
Detail 2						
Other accounts payable (-)	-183	-259	-634	-844		
Detail 1	-183	-259	-634	-844		Adjustment in social benefits
Detail 2						
Working balance (+/-) of entities not part of social security	m	m	m	m		
Net lending (+)/ net borrowing (-) of other social security	m	m	m	m		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-861	-1.626	-990	-1.124		
Detail 1	-583	-731	-932	-930		Adjustment due to the differences with cash income
Detail 2	5	-152	-110	7		Adjustments due to the differences at the moment of recording in the sources of data
Detail 3	-283	-743	52	-201		Cash operations and others adjustments
Net lending (+)/ net borrowing (-) (B.9) of social security	-17.401	-16.775	-17.310	-15.859		

(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 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: 30/09/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	47.953	35.138	29.900	35.637
Net acquisition (+) of financial assets ⁽²⁾	-10.382	15.233	10.524	-7.282
Currency and deposits (F.2)	-6.166	13.651	9.299	-7.381
Debt securities (F.3)	-271	-681	320	786
Loans (F.4)	-2.246	-1.729	-206	-1.243
<i>Increase (+)</i>	1.393	1.253	1.545	1.631
<i>Reduction (-)</i>	-3.639	-2.983	-1.751	-2.874
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-2.246	-1.729	-206	-1.243
<i>Increase (+)</i>	1.393	1.253	1.545	1.631
<i>Reduction (-)</i>	-3.639	-2.983	-1.751	-2.874
Equity and investment fund shares/units (F.5)	-1.060	-1.315	-23	-214
Portfolio investments, net ⁽²⁾	-134	-8	-17	-1
Equity and investment fund shares/units other than portfolio investments	-926	-1.307	-6	-213
<i>Increase (+)</i>	122	319	310	174
<i>Reduction (-)</i>	-1.048	-1.626	-316	-387
Financial derivatives (F.71)	33	-58	29	38
Other accounts receivable (F.8)	-672	5.365	1.105	732
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-2.965	-10.254	-12.300	-12.734
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	4.050	-6.082	-10.306	-5.312
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	-370
Issuances above(-)/below(+) nominal value	-10.651	-8.945	-7.226	-7.985
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	3.592	4.746	5.283	4.615
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-82	27	-51	-67
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	126	0	0	-3.615
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-131	426	129	-110
Difference between capital and financial accounts (B.9-B.9f)	-166	396	107	-121
Other statistical discrepancies (+/-)	35	30	22	10
Change in general government (S.13) consolidated gross debt ^(1,2)	34.475	40.543	28.253	15.509

*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: 30/09/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	28.047	21.066	15.786	16.421
Net acquisition (+) of financial assets ⁽²⁾	4.328	31.857	26.578	6.279
Currency and deposits (F.2)	-11.398	6.456	842	-6.015
Debt securities (F.3)	-268	-594	256	662
Loans (F.4)	20.663	25.837	26.435	13.384
Increase (+)	23.735	28.304	27.763	15.980
Reduction (-)	-3.072	-2.467	-1.328	-2.596
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	20.663	25.837	26.435	13.384
Increase (+)	23.735	28.304	27.763	15.980
Reduction (-)	-3.072	-2.467	-1.328	-2.596
Equity and investment fund shares/units (F.5)	-937	-1.257	-35	-145
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-937	-1.257	-35	-145
Increase (+)	58	265	250	161
Reduction (-)	-995	-1.522	-285	-306
Financial derivatives (F.71)	0	-91	-6	0
Other accounts receivable (F.8)	-3.732	1.506	-914	-1.607
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-3.054	-9.792	-6.497	-9.131
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2.154	-5.548	-4.494	-1.853
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	-370
Issuances above(-)/below(+) nominal value	-8.508	-8.934	-6.952	-7.963
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	3.349	4.669	5.012	4.656
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-49	21	-63	-69
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	-3.532
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-241	-39	-72	420
Difference between capital and financial accounts (B.9-B.9f)	-266	-67	-93	414
Other statistical discrepancies (+/-)	25	28	22	6
Change in central government (S.1311) consolidated gross debt ^(1, 2)	29.081	43.092	35.795	13.989
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	794.205	809.750	819.114	818.545
Central government gross debt (level) (b) ^(2, 5)	968.364	1.011.456	1.047.251	1.061.240
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	174.159	201.706	228.137	242.695

*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: 30/09/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	9.491	4.165	3.287	7.105
Net acquisition (+) of financial assets ⁽²⁾	812	4.286	2.202	-4.283
Currency and deposits (F.2)	1.252	1.631	2.444	-3.477
Debt securities (F.3)	-66	-1	0	0
Loans (F.4)	-206	-86	-159	-82
Increase (+)	59	188	104	76
Reduction (-)	-265	-274	-263	-158
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-206	-86	-159	-82
Increase (+)	59	188	104	76
Reduction (-)	-265	-274	-263	-158
Equity and investment fund shares/units (F.5)	-38	-95	-25	-73
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-38	-95	-25	-73
Increase (+)	7	0	5	-
Reduction (-)	-45	-95	-30	-73
Financial derivatives (F.71)	19	19	27	30
Other accounts receivable (F.8)	-149	2.818	-85	-681
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	3.205	2.148	-104	-767
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	3.086	2.098	-262	-745
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-9	0	-3	-34
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	35	43	149	10
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-33	7	12	2
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	126	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	229	523	-106	-371
Difference between capital and financial accounts (B.9-B.9f)	220	523	-108	-375
Other statistical discrepancies (+/-)	9	0	2	4
Change in state government (S.1312) consolidated gross debt ^(1, 2)	13.736	11.123	5.278	1.684
State government contribution to general government debt (a=b-c) ⁽⁵⁾	276.989	288.112	293.391	295.074
State government gross debt (level) (b) ^(2, 5)	276.995	288.118	293.396	295.080
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	6	6	5	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: 30/09/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-6.986	-6.868	-6.483	-3.748
Net acquisition (+) of financial assets ⁽²⁾	4.001	4.720	3.478	966
Currency and deposits (F.2)	3.741	4.120	3.357	772
Debt securities (F.3)	2	-4	0	-1
Loans (F.4)	19	29	-13	46
Increase (+)	321	271	146	166
Reduction (-)	-302	-242	-159	-120
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	19	29	-13	46
Increase (+)	321	271	146	166
Reduction (-)	-302	-242	-159	-120
Equity and investment fund shares/units (F.5)	49	44	54	5
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	49	44	54	5
Increase (+)	57	54	55	13
Reduction (-)	-8	-10	-1	-8
Financial derivatives (F.71)	14	14	8	8
Other accounts receivable (F.8)	176	517	72	136
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	134	-977	-431	270
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	136	-984	-430	271
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2	8	-1	-1
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	-1	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-61	-38	182	-37
Difference between capital and financial accounts (B.9-B.9f)	-61	-38	182	-37
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-2.912	-3.162	-3.254	-2.549
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	32.191	29.033	25.779	23.231
Local government gross debt (level) (b) ⁽⁵⁾	32.197	29.034	25.780	23.231
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	5	1	1	1

***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: 30/09/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	17.401	16.775	17.310	15.859
Net acquisition (+) of financial assets ⁽²⁾	-17.666	-5.412	-2.217	-819
Currency and deposits (F.2)	239	1.446	2.656	1.340
Debt securities (F.3)	-19.169	-6.845	-3.185	-3.143
Loans (F.4)	0	0	0	-1
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	-1
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	-1
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	-1
Equity and investment fund shares/units (F.5)	-134	-8	-17	-1
Portfolio investments, net ⁽²⁾	-134	-8	-17	-1
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1.398	-5	-1.671	986
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	308	-1.120	-1.416	-1.087
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	308	-1.120	-1.416	-1.087
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-59	-22	126	-123
Difference between capital and financial accounts (B.9-B.9f)	-59	-22	126	-123
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-15	10.220	13.801	13.830
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1.169	18.202	35.067	52.010
Social security gross debt (level) (b) ^(2, 5)	17.173	27.393	41.194	55.024
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	16.004	9.191	6.127	3.014

*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.

Statement Number	Member State: Spain Data are in ...(millions of units of national currency) Date: 30/09/2020	Year				
		2016 final	2017 final	2018 final	2019 half-finalized	2020 forecast
2	Trade credits and advances (AF.81 L)	14.228	12.991	10.803	11.771	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	1.106	1.426	1.896	2.366	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)	1.116.592	1.162.300	1.206.436	1.246.631	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.