



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: 30/09/2022

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 euro millions Date: 30/09/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-31 224	-38 116	-113 199	-82 946	-64 773
- Central government	S.1311	-16 966	-18 750	-85 710	-73 734	-50 032
- State government	S.1312	-3 287	-7 337	-1 984	-630	-10 166
- Local government	S.1313	6 339	3 831	2 758	3 457	1 444
- Social security funds	S.1314	-17 310	-15 860	-28 263	-12 039	-6 019
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1 208 861	1 223 355	1 345 786	1 427 238	1 506 321
<i>By category:</i>						
Currency and deposits	AF.2	4 707	4 876	4 959	4 983	
Debt securities	AF.3	1 048 895	1 065 502	1 167 076	1 234 571	
Short-term	AF.31	79 933	73 361	91 005	88 338	
Long-term	AF.32	968 963	992 140	1 076 071	1 146 233	
Loans	AF.4	155 258	152 977	173 751	187 684	
Short-term	AF.41	7 722	6 876	5 020	4 608	
Long-term	AF.42	147 536	146 101	168 731	183 076	
General government expenditure on:						
Gross fixed capital formation	P.51g	25 895	27 169	29 614	33 154	31 856
Interest (consolidated)	D.41 (uses)	29 309	28 361	25 120	26 045	28 415
Gross domestic product at current market prices	B.1*g	1 203 859	1 245 513	1 117 989	1 206 842	1 306 631

(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	Year					
Data are in euro millions	2018	2019	2020	2021	2022	
Date: 30/09/2022						
Working balance in central government accounts	-6 225	-6 518	-77 986	-62 655		L
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned	
Financial transactions included in the working balance	-7 687	-8 292	-9 397	-8 410		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 (-)	-61	-44	-79	-505		L
Other financial transactions (+/-)	-7 626	-8 248	-9 318	-7 905		L
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	-53	-6	-6	-6		L
Detail 1	0	0	0	0		Capital gains of the Central Bank
Detail 2	-7 429	-8 242	-9 312	-7 899		Differences between reimbursement and issuance values in public debt
Detail 3	-144	0	0	0		Exchange differences related to public debt
Non-financial transactions not included in the working balance	332	176	-243	-1 692		L
Detail 1	28	17	28	-12		FONPRODE and FIEM Operations (FAD operations before)
Detail 2	167	130	127	125		FRRI: Risk on behalf of the State (from 2015)
Detail 3	348	-210	-127	170		Other funds which are not institutional units
Detail 4	-275	239	-271	-1 975		Other non-financial operations not considered in the budget of the year
Detail 5	64	0	0	0		Transfers to Social Security
Difference between interest paid (+) and accrued (D.41)(-)	4 158	4 680	5 840	3 480		L
Other accounts receivable (+)	1 856	1 426	-163	4 817		L
Detail 1	1 856	1 426	-466	5 115		Temporal adjustment in taxes
Detail 2			303	-298		COVID Deferrals
Other accounts payable (-)	-1 538	-2 782	2 660	-1 049		L
Detail 1	-590	-3 210	2 669	77		Tax reimbursements
Detail 2	-948	428	-9	-1 126		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	357	-2 158	-1 302	625		L
Detail 1	20 637	22 050	21 587	23 171		Revenue
Detail 2	-19 764	-21 690	-22 405	-22 567		Expenditure
Detail 3	-516	-2 518	-484	21		Adjustments
Other adjustments (+/-) (please detail)	-8 219	-5 282	-5 119	-8 850		L
Detail 1	-1 206	-675	-1 344	-2 040		Capital injections into public corporations and others
Detail 2	-2 463	-1 965	-1 637	-3 199		Adjustment due to the differences with cash income: taxes
Detail 3	-1 975	-2 946	-1 640	-1 698		Adjustment due to the differences with cash income: other income
Detail 4	-597	-642	-359	-306		Re-routed items relating to SEPI
Detail 5	705	545	334	392		Military equipment expenditure
Detail 6	0	0	0	0		Expenditure for producing coins
Detail 7	-110	39	-218	-593		Advances to Comunidades Autónomas and Corporaciones Locales
Detail 8	-2 573	362	-255	-1 406		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-16 966	-18 750	-85 710	-73 734	-50 032	
(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	Year					
Data are in ...(millions of units of national currency)	2018	2019	2020	2021	2022	
Date: 30/09/2022						
Working balance in state government accounts	-3 033	-5 617	-4 898	4 122		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	80	90	87	81		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	80	90	87	81		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	80	90	87	81		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-1 180	-1 323	859	-674		
Detail 1	-1 180	-1 323	859	-674		Other non-financial operations not considered in the budget of the year
Detail 2						Funds which are not institutional units
Difference between interest paid (+) and accrued (D.41)(-)	-30	61	433	150		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	106	-3	76	20		
Detail 1	106	-3	76	20		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	1 644	1 848	1 896	1 839		
Detail 1	-86	-71	-73	-61		of wich: Capital injections into public corporations and others
Detail 2						
Other adjustments (+/-) (please detail)	-874	-2 393	-437	-6 168		
Detail 1	662	163	-624	-6 666		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-1 085	-879	-965	-999		Adjustment due to the differences with cash income
Detail 3	-1 590	-2 255	-1 850	-1 921		Capital injection into public corporations and other
Detail 4	0	0	0	0		Re-routed operations made by public corporations
Detail 5	1 139	578	3 002	3 418		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-3 287	-7 337	-1 984	-630		

(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 euro millions Date: 30/09/2022	2018	2019	Year 2020	2021	2022	
Working balance in local government accounts	8 669	5 982	4 820	4 601		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	87	65	62	63		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	87	65	62	63		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	87	65	62	63		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-94	-270	89	36		
Detail 1	-94	-270	89	36		Other non-financial operations not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	16	-8	1	21		
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	45	5	71	221		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-2 384	-1 943	-2 285	-1 485		
Detail 1	-894	-479	129	204		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-1 438	-1 460	-2 090	-1 228		Adjustment due to the differences with cash income
Detail 3	-200	-206	-226	-253		Capital injections into public corporations
Detail 4	148	202	-98	-208		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	6 339	3 831	2 758	3 457		
<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 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 euro millions Date: 30/09/2022	2018	2019	Year 2020	2021	2022	
Working balance in social security accounts	-14 356	-14 563	-25 319	-12 944		
<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	-1 933	-178	-1 650	880		
Detail 1	-1 933	-178	-1 650	880		Other non-financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	603	857	254	533		
Detail 1	603	857	-14	801		Adjustment in social contributions
Detail 2			268	-268		COVID Deferrals
Other accounts payable (-)	-634	-844	-1 696	-100		
Detail 1	-634	-844	-1 696	-100		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)	-990	-1 132	148	-408		
Detail 1	-932	-936	-983	-228		Adjustment due to the differences with cash income
Detail 2	-110	5	-23	10		Adjustments due to the differences at the moment of recording in the sources of data
Detail 3	52	-201	1 154	-190		Cash operations and others adjustments
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-17 310	-15 860	-28 263	-12 039		

(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 euro millions Date: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	31 224	38 116	113 199	82 946
Net acquisition (+) of financial assets ⁽²⁾	6 471	-12 311	12 398	36 174
Currency and deposits (F.2)	8 144	-7 821	14 508	32 622
Debt securities (F.3)	702	903	758	623
Loans (F.4)	-3 891	-5 167	-2 584	-3 119
Increase (+)	1 545	1 446	2 321	1 996
Reduction (-)	-5 437	-6 613	-4 904	-5 115
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-3 891	-5 167	-2 584	-3 119
Increase (+)	1 545	1 446	2 321	1 996
Reduction (-)	-5 437	-6 613	-4 904	-5 115
Equity and investment fund shares/units (F.5)	123	-512	132	-792
Portfolio investments, net ⁽²⁾	-10	-6	248	-103
Equity and investment fund shares/units other than portfolio investments	133	-506	-116	-689
Increase (+)	450	181	190	143
Reduction (-)	-317	-687	-306	-832
Financial derivatives (F.71)	249	242	219	206
Other accounts receivable (F.8)	1 144	44	-635	6 634
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-11 812	-11 045	-4 353	-38 438
Net incurrence (-) of liabilities in financial derivatives (F.71)	419	366	340	227
Net incurrence (-) of other accounts payable (F.8)	-10 206	-3 956	-2 927	-32 147
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-370	325	-4 378
Issuances above(-)/below(+) nominal value	-6 508	-7 628	-7 110	-6 939
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	4 534	4 225	5 066	5 532
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-51	-67	-47	41
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	-3 615	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-774
Statistical discrepancies	-434	-265	1 186	771
Difference between capital and financial accounts (B.9-B.9f)	-555	-261	1 233	887
Other statistical discrepancies (+/-)	121	-4	-48	-116
Change in general government (S.13) consolidated gross debt ^(1, 2)	25 449	14 495	122 430	81 452

*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 euro millions Date: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	16 966	18 750	85 710	73 734
Net acquisition (+) of financial assets ⁽²⁾	22 511	2 087	24 611	34 301
Currency and deposits (F.2)	-312	-6 455	911	13 378
Debt securities (F.3)	657	778	566	474
Loans (F.4)	22 720	9 531	25 814	9 297
Increase (+)	27 763	15 797	30 754	14 173
Reduction (-)	-5 043	-6 266	-4 940	-4 876
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	22 720	9 531	25 814	9 297
Increase (+)	27 763	15 797	30 754	14 173
Reduction (-)	-5 043	-6 266	-4 940	-4 876
Equity and investment fund shares/units (F.5)	107	-435	127	-638
Portfolio investments, net ⁽²⁾	0	0	139	-9
Equity and investment fund shares/units other than portfolio investments	107	-435	-12	-629
Increase (+)	392	161	190	120
Reduction (-)	-285	-596	-202	-749
Financial derivatives (F.71)	214	204	191	177
Other accounts receivable (F.8)	-875	-1 536	-2 998	11 613
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-6 009	-7 873	319	-36 034
Net incurrence (-) of liabilities in financial derivatives (F.71)	419	366	340	227
Net incurrence (-) of other accounts payable (F.8)	-4 369	-949	1 871	-29 726
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-370	325	-4 378
Issuances above(-)/below(+) nominal value	-6 279	-7 588	-7 035	-6 920
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	4 283	4 269	4 859	5 506
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-63	-69	-41	31
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	-3 532	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-774
Statistical discrepancies	-476	37	207	1 366
Difference between capital and financial accounts (B.9-B.9f)	-602	42	249	1 484
Other statistical discrepancies (+/-)	125	-5	-42	-118
Change in central government (S.1311) consolidated gross debt ^(1,2)	32 991	13 000	110 846	73 366
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	854 625	853 041	935 037	995 969
Central government gross debt (level) (b) ^(2,5)	1 082 762	1 095 761	1 206 608	1 279 974
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	228 137	242 721	271 570	284 005

*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 euro millions Date: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	3 287	7 337	1 984	630
Net acquisition (+) of financial assets ⁽²⁾	2 231	-4 704	6 838	18 561
Currency and deposits (F.2)	2 444	-3 477	5 125	16 104
Debt securities (F.3)	0	1	14	-4
Loans (F.4)	-130	-152	679	112
Increase (+)	104	76	489	226
Reduction (-)	-234	-228	190	-114
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-130	-152	679	112
Increase (+)	104	76	489	226
Reduction (-)	-234	-228	190	-114
Equity and investment fund shares/units (F.5)	-25	-77	5	64
Portfolio investments, net ⁽²⁾	1	3	63	41
Equity and investment fund shares/units other than portfolio investments	-26	-80	-58	23
Increase (+)	4	0	0	23
Reduction (-)	-30	-80	-58	0
Financial derivatives (F.71)	27	30	20	21
Other accounts receivable (F.8)	-85	-1 029	995	2 264
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-120	-627	262	-10 540
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-281	-608	54	-10 550
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	-31	7	31
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	149	10	207	-30
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	12	2	-6	9
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	-119	-322	-172	-57
Difference between capital and financial accounts (B.9-B.9f)	-118	-324	-168	-57
Other statistical discrepancies (+/-)	-1	2	-4	0
Change in state government (S.1312) consolidated gross debt ^(1,2)	5 278	1 684	8 912	8 596
State government contribution to general government debt (a=b-c) ⁽⁵⁾	293 391	295 074	303 986	312 585
State government gross debt (level) (b) ^(2,5)	293 396	295 080	303 992	312 588
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	5	5	5	3

*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 euro millions Date: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-6 339	-3 831	-2 758	-3 457
Net acquisition (+) of financial assets ⁽²⁾	3 479	974	2 553	4 163
Currency and deposits (F.2)	3 357	772	3 003	2 382
Debt securities (F.3)	2	1	12	0
Loans (F.4)	-13	45	-15	32
Increase (+)	146	164	138	157
Reduction (-)	-159	-119	-153	-125
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-13	45	-15	32
Increase (+)	146	164	138	157
Reduction (-)	-159	-119	-153	-125
Equity and investment fund shares/units (F.5)	53	12	17	16
Portfolio investments, net ⁽²⁾	1	3	63	41
Equity and investment fund shares/units other than portfolio investments	52	9	-46	-24
Increase (+)	54	20	0	0
Reduction (-)	-2	-11	-46	-24
Financial derivatives (F.71)	8	8	8	8
Other accounts receivable (F.8)	72	136	-472	1 725
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-432	265	-1 090	-600
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-431	266	-1 089	-605
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⁾ (+)	-1	-1	-1	5
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	38	44	18	12
Difference between capital and financial accounts (B.9-B.9f)	38	44	18	12
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-3 254	-2 549	-1 279	118
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	25 779	23 231	21 920	22 070
Local government gross debt (level) (b) **	25 780	23 231	21 953	22 071
Local government holdings of other subsectors debt (level) (c)**	1	1	32	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 euro millions Date: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	17 310	15 860	28 263	12 039
Net acquisition (+) of financial assets ⁽²⁾	-2 212	-1 164	3 818	1 289
Currency and deposits (F.2)	2 656	1 340	5 470	758
Debt securities (F.3)	-3 185	-3 143	-2 595	54
Loans (F.4)	0	0	-1	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	-1	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	-1	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	-1	0
Equity and investment fund shares/units (F.5)	-12	-13	-17	-235
Portfolio investments, net ⁽²⁾	-12	-13	-17	-176
Equity and investment fund shares/units other than portfolio investments	0	0	0	-59
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	-59
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-1 671	652	961	712
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1 422	-844	-2 884	-947
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 422	-844	-2 884	-947
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	126	-22	1 134	-552
Difference between capital and financial accounts (B.9-B.9f)	126	-22	1 134	-552
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	13 801	13 830	30 331	11 829
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	35 067	52 010	84 842	96 614
Social security gross debt (level) (b) ^(2,5)	41 194	55 024	85 355	97 185
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	6 127	3 014	514	571

***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: 30/09/2022		Year				
		2018	2019	2020	2021	2022
Statement		final	final	final	half-finalized	forecast
Number						
2	Trade credits and advances (AF.81 L)	10 803	11 773	9 466	10 675	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	1 896	2 384	2 716	3 217	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)	1 205 594	1 247 716	1 120 725	1 213 175	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.