



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

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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: 30/09/2024	ESA 2010 codes	2020	2021	Year 2022	2023	2024
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-111 897	-82 174	-63 105	-52 669	-47 871
- Central government	S.1311	-85 813	-73 547	-41 036	-30 270	-42 813
- State government	S.1312	-2 168	-337	-15 201	-13 726	-3 474
- Local government	S.1313	2 752	3 416	-952	-300	2 378
- Social security funds	S.1314	-26 668	-11 706	-5 916	-8 373	-3 962
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1 346 916	1 429 404	1 504 105	1 575 374	1 622 326
<i>By category:</i>						
Currency and deposits	AF.2	4 959	4 983	5 151	5 286	
Debt securities	AF.3	1 167 044	1 234 304	1 314 947	1 397 719	
Short-term	AF.31	90 990	88 088	65 599	71 665	
Long-term	AF.32	1 076 054	1 146 216	1 249 348	1 326 054	
Loans	AF.4	174 914	190 117	184 007	172 368	
Short-term	AF.41	5 020	4 614	5 680	4 824	
Long-term	AF.42	169 894	185 503	178 327	167 543	
General government expenditure on:						
Gross fixed capital formation	P.51g	29 694	33 591	37 350	44 321	46 795
Interest (consolidated)	D.41 (uses)	25 127	26 170	31 775	35 707	40 012
Gross domestic product at current market prices	B.1*g	1 129 214	1 235 474	1 373 629	1 498 324	1 586 499

(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 euro millions Date: 30/09/2024	2020	2021	Year 2022	2023	2024	
Working balance in central government accounts	-77 986	-62 655	-43 887	-40 799	L	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned	
Financial transactions included in the working balance	-9 397	-8 410	-5 090	-2 047	L	
Loans, granted (+)	M	M	M	M	M	
Loans, repayments (-)	M	M	M	M	M	
Equities, acquisition (+)	M	M	M	M	M	
Equities, sales (-)	-79	-505	-1 000	0	L	
Other financial transactions (+/-)	-9 318	-7 905	-4 090	-2 047	L	
of which: transactions in debt liabilities (+/-)	M	M	M	M	L	
of which: net settlements under swap contracts (+/-)	-6	-6	-7	0	L	
Detail 1	0	0	0	0		Capital gains of the Central Bank
Detail 2	-9 312	-7 899	-4 083	-2 047		Premiums at issuance on public debt, including coupon sold
Detail 3	0	0	0	0		Exchange differences related to public debt
Non-financial transactions not included in the working balance	-260	-1 524	740	3 200	L	
Detail 1	28	-12	11	-15		FONPRODE and FIEM Operations (FAD operations before)
Detail 2	127	125	6	196		FRR: Risk on behalf of the State (from 2015)
Detail 3	-127	177	534	2 311		Other funds which are not institutional units
Detail 4	-288	-1 814	189	708		Other non-financial operations not considered in the budget of the year
Detail 5	0	0	0	0		Transfers to Social Security
Difference between interest paid (+) and accrued (D.41)(-)	5 840	3 480	-1 897	513	L	
Other accounts receivable (+)	-163	4 817	2 754	1 748	L	
Detail 1	-466	5 115	2 759	1 748		Temporal adjustment in taxes
Detail 2	303	-298	-5	0		COVID Deferrals
Other accounts payable (-)	2 660	-978	-1 826	1 646	L	
Detail 1	2 669	148	-2 756	422		Tax reimbursements
Detail 2	-9	-1 126	930	1 224		Deferred Tax Assets (DTAs) recognized as payable, pending payment
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-1 293	657	3 183	4 411	L	
Detail 1	21 587	23 182	32 771	25 068		Revenue
Detail 2	-22 405	-22 577	-31 792	-23 743		Expenditure
Detail 3	-475	52	2 204	3 086		Adjustments
Other adjustments (+/-) (please detail)	-5 214	-8 934	4 987	1 058	L	
Detail 1	-1 344	-2 040	-2 084	-2 894		Capital injections into public corporations and others
Detail 2	-1 637	-3 199	-1 378	-2 716		Adjustment due to the differences with cash income: taxes
Detail 3	-1 640	-1 698	-1 597	-1 665		Adjustment due to the differences with cash income: other income
Detail 4	-359	-306	-278	-362		Re-routed items relating to SEPI
Detail 5	334	392	-545	1 763		Military equipment expenditure
Detail 6	-48	-16	135	-9		Expenditure for producing coins
Detail 7	-218	-593	2 613	-1 462		Advances to Comunidades Autónomas and Corporaciones Locales
Detail 8	-302	-1 474	8 121	8 403		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-85 813	-73 547	-41 036	-30 270	-42 813	
(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: 30/09/2024	2020	2021	Year 2022	2023	2024	
Working balance in state government accounts	-4 898	4 175	-7 391	-9 340		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	87	81	41	-5		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	87	81	41	-5		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	87	81	41	-5		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	811	-480	-2 350	-1 777		
Detail 1	811	-480	-2 350	-1 777		Other non-financial operations not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	433	152	-173	-903		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	76	20	-50	45		
Detail 1	76	20	-50	45		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	1 896	1 664	564	1 110		
Detail 1	-73	-30	-54	-32		of wich: Capital injections into public corporations and others
Detail 2						
Other adjustments (+/-) (please detail)	-573	-5 949	-5 842	-2 856		
Detail 1	-624	-6 528	-5 136	-885		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-965	-1 001	-996	-853		Adjustment due to the differences with cash income
Detail 3	-1 850	-1 921	-2 200	-2 000		Capital injection into public corporations and other
Detail 4	0	0	0	0		Re-routed operations made by public corporations
Detail 5	972	975	975	969		Deferred liquidation of the financial system
Detail 6	1 894	2 526	1 515	-87		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-2 168	-337	-15 201	-13 726		
(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: 30/09/2024	2020	2021	Year 2022	2023	2024	
Working balance in local government accounts	4 820	4 769	3 686	1 640		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	62	62	55	11		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	62	62	55	11		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	62	62	55	11		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	89	-48	-199	-54		
<i>Detail 1</i>	89	-48	-199	-54		Other non-financial operations not considered in the budget of the year
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	1	3	-5	51		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	71	208	267	-139		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-2 291	-1 578	-4 756	-1 809		
<i>Detail 1</i>	129	411	-3 249	-23		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-2 090	-1 526	-1 530	-1 409		Adjustment due to the differences with cash income
<i>Detail 3</i>	-226	-266	-170	-248		Capital injections into public corporations
<i>Detail 4</i>	-104	-197	193	-129		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	2 752	3 416	-952	-300		

(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 euro millions Date: 30/09/2024	2020	2021	Year 2022	2023	2024	
Working balance in social security accounts	-25 319	-12 944	-4 636	-6 748		
<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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-1 650	1 147	-148	-181		
<i>Detail 1</i>	-1 650	1 147	-148	-181		Other non-financial operation not considered in the budget of the year
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	237	550	1 049	1 301		
<i>Detail 1</i>	-31	818	1 049	1 301		Adjustment in social contributions
<i>Detail 2</i>	268	-268	0	0		COVID Deferrals
Other accounts payable (-)	-1 088	-70	-946	-2 025		
<i>Detail 1</i>	-1 088	-70	-946	-2 025		Adjustment in social benefits
<i>Detail 2</i>						
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	1 152	-389	-1 235	-720		
<i>Detail 1</i>	-983	-241	-857	-875		Adjustment due to the differences with cash income
<i>Detail 2</i>	-23	9	-61	-165		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 3</i>	2 158	-157	-317	320		Cash operations and others adjustments
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-26 668	-11 706	-5 916	-8 373		
(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: 30/09/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	111 897	82 174	63 105	52 669	
Net acquisition (+) of financial assets ⁽²⁾	12 383	37 224	15 004	2 757	
Currency and deposits (F.2)	14 507	32 620	15 128	-1 223	
Debt securities (F.3)	758	755	395	3	
Loans (F.4)	-2 775	-3 059	-3 765	-2 933	
Increase (+)	2 312	1 967	2 510	811	
Reduction (-)	-5 087	-5 026	-6 275	-3 744	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-2 775	-3 059	-3 765	-2 933	
Increase (+)	2 312	1 967	2 510	811	
Reduction (-)	-5 087	-5 026	-6 275	-3 744	
Equity and investment fund shares/units (F.5)	142	-330	-185	-417	
Portfolio investments, net ⁽²⁾	318	382	396	-81	
Equity and investment fund shares/units other than portfolio investments	-176	-712	-581	-336	
Increase (+)	190	209	491	64	
Reduction (-)	-366	-921	-1 072	-400	
Financial derivatives (F.71)	220	206	97	-157	
Other accounts receivable (F.8)	-469	7 032	3 334	7 484	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-2 734	-36 643	-3 366	15 774	
Net incurrence (-) of liabilities in financial derivatives (F.71)	340	206	158	6	
Net incurrence (-) of other accounts payable (F.8)	-1 295	-30 300	-13 216	-313	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	325	-6 075	-95	196	
Issuances above(-)/below(+) nominal value	-7 123	-6 354	4 677	13 657	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	5 066	5 633	5 122	2 245	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-47	41	-12	-17	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	980	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-774	0	0	
Statistical discrepancies	1 007	-269	-43	68	
Difference between capital and financial accounts (B.9-B.9f)	1 048	-217	-152	250	
Other statistical discrepancies (+/-)	-41	-52	110	-182	
Change in general government (S.13) consolidated gross debt ^(1, 2)	122 553	82 487	74 701	71 268	

*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: 30/09/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	85 813	73 547	41 036	30 270	
Net acquisition (+) of financial assets ⁽²⁾	24 661	35 159	42 253	18 987	
Currency and deposits (F.2)	910	13 377	20 308	-2 913	
Debt securities (F.3)	566	600	382	-170	
Loans (F.4)	25 944	9 424	11 258	19 280	
Increase (+)	30 754	14 173	17 171	22 592	
Reduction (-)	-4 810	-4 749	-5 913	-3 312	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	25 944	9 424	11 258	19 280	
Increase (+)	30 754	14 173	17 171	22 592	
Reduction (-)	-4 810	-4 749	-5 913	-3 312	
Equity and investment fund shares/units (F.5)	126	-117	-723	-342	
Portfolio investments, net ⁽²⁾	177	425	-27	-31	
Equity and investment fund shares/units other than portfolio investments	-51	-542	-696	-311	
Increase (+)	190	209	364	59	
Reduction (-)	-241	-751	-1 060	-370	
Financial derivatives (F.71)	191	177	78	-171	
Other accounts receivable (F.8)	-3 076	11 698	10 950	3 303	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	327	-35 200	-4 446	25 633	
Net incurrence (-) of liabilities in financial derivatives (F.71)	340	206	158	6	
Net incurrence (-) of other accounts payable (F.8)	1 894	-28 168	-14 452	9 469	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	325	-6 075	-95	196	
Issuances above(-)/below(+) nominal value	-7 050	-6 380	4 723	13 661	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	4 859	5 609	5 227	2 320	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-41	31	-7	-19	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	351	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-774	0	0	
Statistical discrepancies	166	169	-57	621	
Difference between capital and financial accounts (B.9-B.9f)	202	221	-155	793	
Other statistical discrepancies (+/-)	-36	-52	98	-172	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	110 967	73 674	78 784	75 511	
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	936 169	997 409	1 061 052	1 114 490	
Central government gross debt (level) (b) ^(2, 5)	1 207 740	1 281 415	1 360 199	1 435 710	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	271 571	284 005	299 147	321 219	

***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: 30/09/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	2 168	337	15 201	13 726	
Net acquisition (+) of financial assets ⁽²⁾	6 382	18 527	-5 146	182	
Currency and deposits (F.2)	5 125	16 105	-7 250	-1 657	
Debt securities (F.3)	14	-4	84	46	
Loans (F.4)	358	44	31	-20	
Increase (+)	489	188	247	255	
Reduction (-)	-131	-144	-216	-275	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	358	44	31	-20	
Increase (+)	489	188	247	255	
Reduction (-)	-131	-144	-216	-275	
Equity and investment fund shares/units (F.5)	5	19	138	29	
Portfolio investments, net ⁽²⁾	81	72	11	24	
Equity and investment fund shares/units other than portfolio investments	-76	-53	127	5	
Increase (+)	0	0	127	5	
Reduction (-)	-76	-53	0	0	
Financial derivatives (F.71)	21	21	16	15	
Other accounts receivable (F.8)	859	2 342	1 835	1 769	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-339	-10 497	-5 557	-5 705	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-547	-10 554	-5 527	-5 639	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	7	31	7	18	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	207	17	-32	-86	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-6	9	-5	2	
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	701	250	-16	-52	
Difference between capital and financial accounts (B.9-B.9f)	705	249	-25	-48	
Other statistical discrepancies (+/-)	-4	0	9	-5	
Change in state government (S.1312) consolidated gross debt ^(1, 2)	8 912	8 619	4 482	8 149	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	303 986	312 608	317 046	325 148	
State government gross debt (level) (b) ^(2, 5)	303 992	312 611	317 093	325 242	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	5	3	47	94	

***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: 30/09/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-2 752	-3 416	952	300	
Net acquisition (+) of financial assets ⁽²⁾	2 559	4 150	4 431	1 857	
Currency and deposits (F.2)	3 003	2 381	3 568	1 313	
Debt securities (F.3)	12	-1	27	27	
Loans (F.4)	-15	34	20	45	
Increase (+)	129	167	166	202	
Reduction (-)	-144	-133	-146	-157	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-15	34	20	45	
Increase (+)	129	167	166	202	
Reduction (-)	-144	-133	-146	-157	
Equity and investment fund shares/units (F.5)	28	2	30	-8	
Portfolio investments, net ⁽²⁾	76	61	42	21	
Equity and investment fund shares/units other than portfolio investments	-48	-59	-12	-29	
Increase (+)	0	0	0	0	
Reduction (-)	-48	-59	-12	-29	
Financial derivatives (F.71)	8	8	4	0	
Other accounts receivable (F.8)	-477	1 726	782	480	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-1 090	63	-5 467	-1 777	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-1 089	-571	-5 467	-1 777	
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	5	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	629	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	6	29	355	-121	
Difference between capital and financial accounts (B.9-B.9f)	6	31	351	-121	
Other statistical discrepancies (+/-)	0	-3	4	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-1 279	827	271	260	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	21 920	22 779	23 047	23 278	
Local government gross debt (level) (b) ^(2, 3)	21 953	22 780	23 050	23 310	
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	32	1	3	32	

***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: 30/09/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	26 668	11 706	5 916	8 373	
Net acquisition (+) of financial assets ⁽²⁾	4 805	1 494	2 033	4 105	
Currency and deposits (F.2)	5 470	757	-1 498	2 034	
Debt securities (F.3)	-2 595	59	2 531	491	
Loans (F.4)	-1	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	-1	0	0	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-1	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	-1	0	0	0	
Equity and investment fund shares/units (F.5)	-17	-235	371	-95	
Portfolio investments, net ⁽²⁾	-17	-176	371	-95	
Equity and investment fund shares/units other than portfolio investments	0	-59	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	-59	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	1 948	913	629	1 675	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-1 276	-652	1 368	-2 109	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-1 276	-652	1 368	-2 109	
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	134	-718	-324	-374	
Difference between capital and financial accounts (B.9-B.9f)	135	-718	-324	-374	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	30 331	11 830	8 992	9 995	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	84 840	96 608	102 960	112 458	
Social security gross debt (level) (b) ^(2, 5)	85 356	97 185	106 178	116 173	
Social security holdings of other subsectors debt (level) (c) ⁽⁶⁾	515	578	3 218	3 715	

***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: 30/09/2024	Year				
		2020 final	2021 final	2022 final	2023 half-finalized	2024 forecast
2	Trade credits and advances (AF.81 L)	10 800	12 010	12 376	14 153	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	Data:	2 716	3 217	3 441	3 669	L
	Institutional characteristics:					
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)	1 131 273	1 243 722	1 379 630	1 491 103	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.					