

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

Member state: SPAIN

Date: 31/03/2010

The information is to be provided in the cover page only

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

Not applicable: M ; Not available: L

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

Member state: SPAIN Data are in millions of EUROS Date: 31/03/2010	ESA 95 codes	Year				
		2006	2007	2008	2009	2010
		Final	Final	Half-finalized	Estimated	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	19,847	20,066	-44,260	-117,630	-103,572
- Central government	S.1311	6,802	11,880	-30,500	-99,145	-65,002
- State government	S.1312	-382	-2,346	-16,992	-21,164	-33,504
- Local government	S.1313	767	-3,227	-5,230	-5,671	-7,273
- Social security funds	S.1314	12,660	13,759	8,462	8,350	2,207
		Final	Final	Half-finalized	Estimated	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		389,507	380,660	432,233	559,650	694,000
<i>By category:</i>						
Currency and deposits	AF.2	3,064	3,307	3,420	3,468	
Securities other than shares, exc. financial derivatives	AF.33	321,447	313,269	355,532	471,529	
Short-term	AF.331	32,574	33,397	52,876	86,001	
Long-term	AF.332	288,873	279,872	302,656	385,528	
Loans	AF.4	64,997	64,085	73,282	84,653	
Short-term	AF.41	4,425	4,420	7,680	9,005	
Long-term	AF.42	60,572	59,665	65,601	75,648	
General government expenditure on:						
Gross fixed capital formation	P.51	36,604	42,587	41,642	46,003	43,183
Interest (consolidated)	EDP D.41	16,149	16,923	17,229	18,852	23,172
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	16,152	16,932	17,202	18,826	23,172
Gross domestic product at current market prices	B.1*g	984,284	1,052,730	1,088,502	1,051,151	1,053,253

(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 deficit/surplus

Member state: SPAIN

Data are in millions of EUROS

Date: 31/03/2010

	2006	2007	Year 2008	2009	2010	
Working balance in central government accounts	17,655	25,905	-24,164	-69,344	-56,122	Balance of non-financial budget operations of the "State"
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	accrual	Accrual for most operations, except for interest (cash)
Financial transactions included in the working balance	0	0	0	0	0	
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	m	m	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	m	m	m	m	m	
<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	-1,024	-767	5,831	-6,528	-3,459	
<i>Detail 1</i>	-1,166	-805	-1,740	-1,460	-899	FAD Operations
<i>Detail 2</i>	0	0	8,000	-5,440	-2,560	Local Investment Fund
<i>Detail 2</i>	17	27	43	372	0	Others funds which are not institutional units
<i>Detail 2</i>	125	11	-472	0	0	Others non financial operation not considered in the budget of the year
Difference between interest paid (+) and accrued (EDP D.41)(-)	1,249	83	-631	-3,237	2,624	
Other accounts receivable (+)	m	m	m	m	m	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	m	m	m	m	m	
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	m	m	m	m	m	
Net borrowing (-) or net lending (+) of other central government bodies	1,784	-211	72	640	0	
<i>Detail 1</i>	9,590	10,256	10,165	10,932	m	Revenue
<i>Detail 2</i>	-9,053	-10,100	-10,665	-11,015	m	Expenditure
<i>Detail 2</i>	1,247	-367	572	723	m	Adjustments
Other adjustments (+/-) (please detail)	-12,862	-13,130	-11,608	-20,676	-8,045	
<i>Detail 1</i>	116	0	0	0	0	Exchange rate insurance vis-à-vis highway constructors
<i>Detail 2</i>	-4,396	-4,545	-6,011	-3,861	-5,768	Capital injection into a public corporations and others
<i>Detail 3</i>	-4,562	-5,039	-5,917	-7,964	-7,500	Cancellation of taxes and others
<i>Detail 4</i>	1,698	339	243	182	0	Export insurance guaranteed by the State
<i>Detail 4</i>	-419	-446	-256	-356	-600	Re-routed items relating to SEPI
<i>Detail 4</i>	-726	-149	-386	-1,330	-533	Military equipment expenditure
<i>Detail 4</i>	-58	-72	-80	-31	-80	Expenditure for producing coins
<i>Detail 4</i>	-3,081	-1,701	2,408	-4,667	7,313	Advances to Comunidades Autónomas and Corporaciones Locales
<i>Detail 4</i>	-733	-14	0	0	0	Investment on behalf of the State
<i>Detail 4</i>	-154	0	0	0	0	Assumed debt of Renfe
<i>Detail 4</i>	-253	-1,024	-1,486	-1,531	-1,182	Reclassification of loans
<i>Detail 5</i>	-294	-479	-123	-1,118	305	Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	6,802	11,880	-30,500	-99,145	-65,002	

(ESA 95 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 deficit/surplus

Member state: SPAIN Data are in millions of EUROS Date: 31/03/2010	Year					
	2006	2007	2008	2009	2010	
Working balance in state government accounts	4,801	3,997	-9,304	-17,831		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	m	m	m	m		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	m	m	m	m		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-1,529	-1,143	-1,340	529		Others non financial operation not considered in the budget of the year
<i>Detail 1</i>	-1,529	-1,143	-1,340	529		
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-21	-23	-90	-136		
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 state government	m	m	m	m		
Net borrowing (-) or net lending (+) of other state government bodies	19	-803	-1,216	-1,395		
<i>Detail 1</i>	-77	-43	-53	-40		of wich: Capital injection into a public corporations
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-3,652	-4,374	-5,042	-2,331		
<i>Detail 1</i>	-821	-46	149	1,265		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-856	-1,078	-1,184	-1,724		Cancellation of taxes
	-1,850	-2,838	-2,501	-1,644		Capital injection into a public corporations
	-166	-209	-115	11		Re-routed operations made by public corporations
<i>Detail 3</i>	41	-203	-1,391	-239		Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	-382	-2,346	-16,992	-21,164		

(ESA 95 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 deficit/surplus

Member state: SPAIN Data are in millions of EUROS Date: 31/03/2010	Year					
	2006	2007	2008	2009	2010	
Working balance in local government accounts	3,351	424	-2,265	-2,637		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	m	m	m	m		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	m	m	m	m		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	m	m	m	m		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-20	-20	-20	-30		
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 borrowing (-) or net lending (+) of other local government bodies	-1,392	-842	167	148		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-1,172	-2,789	-3,112	-3,152		
<i>Detail 1</i>	222	-360	238	196		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-1,615	-1,862	-2,927	-2,913		Cancellation of taxes
	-176	-250	-173	-135		Capital injection into a public corporations
<i>Detail 3</i>	397	-317	-250	-300		Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	767	-3,227	-5,230	-5,671		
(ESA 95 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 deficit/surplus

Member state: SPAIN Data are in millions of EUROS Date: 31/03/2010	Year					
	2006	2007	2008	2009	2010	
Working balance in social security accounts	14,257	15,529	12,227	9,560		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	m	m	m	m		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	m	m	m	m		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	157	-6	-1,919	1,488		
Detail 1	157	-6	-1,919	1,488		Others non financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	m	m	m	m		
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 social security funds	m	m	m	m		
Net borrowing (-) or net lending (+) of other social security bodies	m	m	m	m		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-1,754	-1,764	-1,846	-2,698		
Detail 1	-1,213	-1,135	-1,317	-1,606		Cancellation of social contributions and others
Detail 2	-624	-737	-846	-1,161		Cancellation of revenues
	3	101	298	88		Adjustments due to the differences at the moment of recording in the sources of data
Detail 3	80	7	19	-19		Cash operations and others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	12,660	13,759	8,462	8,350		
(ESA 95 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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member state: SPAIN Data are in millions of EUROS Date: 31/03/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-19,847	-20,066	44,260	117,630
Net acquisition (+) of financial assets ⁽²⁾	27,024	19,989	15,254	25,261
Currency and deposits (F.2)	13,340	12,168	819	17,814
Securities other than shares (F.3)	10,493	6,153	10,246	-5,347
Loans (F.4)	1,895	2,293	1,756	6,924
Increase (+)	3,310	3,458	3,188	10,694
Reduction (-)	-1,415	-1,165	-1,432	-3,770
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,895	2,293	1,756	6,924
Increase (+)	3,310	3,458	3,188	10,694
Reduction (-)	-1,415	-1,165	-1,432	-3,770
Shares and other equity (F.5)	261	508	972	567
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	261	508	972	567
Increase (+)	797	1,128	1,390	1,246
Reduction (-)	-536	-620	-418	-679
Other financial assets (F.1, F.6 and F.7)	1,035	-1,133	1,461	5,303
Adjustments ⁽³⁾	-8,736	-8,986	-7,415	-15,966
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-9,684	-8,809	-6,564	-10,568
Issuances above(-)/below(+) nominal value	1,135	1,058	756	-3,399
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-149	-774	-1,191	-1,822
of which: interest flows attributable to swaps and FRAs	3	9	-27	-26
Redemptions of debt above(+)/below(-) nominal value	140	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-178	-166	-353	-129
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	-295	-63	-48
Statistical discrepancies	-15	216	-527	492
Difference between capital and financial accounts (B.9-B.9f)	-16	219	-549	485
Other statistical discrepancies (+/-)	0	-3	22	7
Change in general government (S.13) consolidated gross debt ^(1,2)	-1,575	-8,847	51,573	127,417

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

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

	Year			
	2006	2007	2008	2009
Member state: SPAIN				
Data are in millions of EUROS				
Date: 31/03/2010				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-6,802	-11,880	30,500	99,145
Net acquisition (+) of financial assets ⁽²⁾	4,167	6,283	22,246	29,355
Currency and deposits (F.2)	2,641	3,840	11,611	15,701
Securities other than shares (F.3)	-22	-6	7,266	6,125
Loans (F.4)	1,895	2,281	1,710	5,773
Increase (+)	3,122	3,259	2,972	9,339
Reduction (-)	-1,227	-978	-1,262	-3,566
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,895	2,281	1,710	5,773
Increase (+)	3,122	3,259	2,972	9,339
Reduction (-)	-1,227	-978	-1,262	-3,566
Shares and other equity (F.5)	-229	275	406	7
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-229	275	406	7
Increase (+)	190	721	662	363
Reduction (-)	-419	-446	-256	-356
Other financial assets (F.1, F.6 and F.7)	-118	-107	1,253	1,749
Adjustments ⁽³⁾	-2,881	-2,226	-3,072	-10,300
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-4,198	-2,665	-2,577	-5,732
Issuances above(-)/below(+) nominal value	1,172	1,127	776	-3,156
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	115	-564	-800	-1,212
of which: interest flows attributable to swaps and FRAs	22	6	-43	60
Redemptions of debt above(+)/below(-) nominal value	140	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-110	-60	-408	-152
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	-64	-63	-48
Statistical discrepancies	-45	-55	-193	262
Difference between capital and financial accounts (B.9-B.9f)	-45	-52	-214	254
Other statistical discrepancies (+/-)	0	-3	22	7
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-5,559	-7,878	49,480	118,461
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	307,704	299,825	349,305	467,767
Central government gross debt (level) (b) ^(2, 5)	324,872	316,994	366,474	484,935
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	17,169	17,169	17,169	17,169

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

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

Member state: SPAIN 382 Date: 31/03/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	382	2,346	16,992	21,164
Net acquisition (+) of financial assets ⁽²⁾	6,160	3,501	-4,019	-536
Currency and deposits (F.2)	4,761	3,475	-4,903	-2,753
Securities other than shares (F.3)	21	3	-10	92
Loans (F.4)	3	8	3	1,150
Increase (+)	53	55	56	1,225
Reduction (-)	-50	-47	-53	-75
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	3	8	3	1,150
Increase (+)	53	55	56	1,225
Reduction (-)	-50	-47	-53	-75
Shares and other equity (F.5)	314	129	439	220
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	314	129	439	220
Increase (+)	379	223	598	545
Reduction (-)	-65	-94	-159	-325
Other financial assets (F.1, F.6 and F.7)	1,061	-114	452	755
Adjustments ⁽²⁾	-5,396	-4,042	-4,216	-2,943
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-5,083	-3,736	-3,907	-2,383
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-245	-201	-364	-583
of which: interest flows attributable to swaps and FRAs	-21	-3	10	-92
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-68	-105	55	23
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-34	59	-29	21
Difference between capital and financial accounts (B.9-B.9f)	-34	59	-29	21
Other statistical discrepancies (+/-)	0	0	0	0
Change in state government (S.1312) consolidated gross debt ^(1,2)	1,112	1,865	8,727	17,707
State government contribution to general government debt (a=b-c) ⁽⁵⁾	57,961	59,826	68,553	86,260
State government gross debt (level) (b) ^(2,5)	57,961	59,826	68,553	86,260
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	0	0

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus 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 millions of EUROS Date: 31/03/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	-767	3,227	5,230	5,671
Net acquisition (+) of financial assets ⁽²⁾	4,340	335	-526	-1,096
Currency and deposits (F.2)	4,084	139	-1,161	-1,354
Securities other than shares (F.3)	3	-1	-1	-1
Loans (F.4)	-2	3	42	0
Increase (+)	135	144	160	130
Reduction (-)	-137	-141	-118	-130
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-2	3	42	0
Increase (+)	135	144	160	130
Reduction (-)	-137	-141	-118	-130
Shares and other equity (F.5)	175	104	127	92
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	175	104	127	92
Increase (+)	228	184	130	90
Reduction (-)	-53	-80	-3	2
Other financial assets (F.1, F.6 and F.7)	80	90	467	167
Adjustments ⁽³⁾	-1,438	-1,810	-2,243	-1,768
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1,419	-1,800	-2,217	-1,741
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+) of which: interest flows attributable to swaps and FRAs	-19	-9	-27	-27
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	-1	1	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-98	69	-136	71
Difference between capital and financial accounts (B.9-B.9f)	-98	69	-136	71
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	2,036	1,821	2,325	2,878
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	27,570	29,392	31,717	34,594
Local government gross debt (level) (b) =*	27,570	29,392	31,717	34,594
Local government holdings of other subsectors debt (level) (c)=	0	0	0	0

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

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

	Year			
	2006	2007	2008	2009
Member state: SPAIN				
Data are in millions of EUROS				
Date: 31/03/2010				
Net borrowing(+)/lending(-) of social security funds (S.1314)*	-12,660	-13,759	-8,462	-8,350
Net acquisition (+) of financial assets ⁽²⁾	11,919	14,066	6,913	7,760
Currency and deposits (F.2)	1,855	4,714	-4,728	6,219
Securities other than shares (F.3)	9,541	9,743	11,931	-177
Loans (F.4)	-1	1	1	0
Increase (+)	0	0	0	0
Reduction (-)	-1	1	1	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-1	1	1	0
Increase (+)	0	0	0	0
Reduction (-)	-1	1	1	0
Shares and other equity (F.5)	0	0	0	248
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	0	0	0	248
Increase (+)	0	0	0	248
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	524	-392	-291	1,470
Adjustments ⁽²⁾	503	-1,450	1,718	451
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	503	-1,219	1,718	451
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	-231	0	0
Statistical discrepancies	162	143	-169	139
Difference between capital and financial accounts (B.9-B.9f)	162	143	-169	139
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-77	-1,000	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3,728	-8,383	-17,342	-28,971
Social security gross debt (level) (b) ^(2,5)	18,169	17,169	17,169	17,169
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	21,897	25,551	34,511	46,140

*Please note that the sign convention for net borrowing / net lending 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.33 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 EUROS Date: 31/03/2010	Year				
		2006 Final	2007 Final	2008 Half-finalized	2009 Estimated	2010 forecast
2	Trade credits and advances (AF.71 L)	20,973	20,804	24,296	26,508	
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	2,173	1,842	1,689	1,533	
	<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)	967,909	1,028,420	1,060,554	1,031,372	

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.