

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: 29/09/2010

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 deficit/surplus and debt levels and provision of associated data

Member state: SPAIN Data are in millions of Euros Date: 29/09/2010	ESA 95 codes	Year				
		2006	2007	2008	2009	2010
		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	19,847	20,066	-45,189	-117,306	-98,069
- Central government	S.1311	6,802	11,880	-30,648	-98,508	-62,257
- State government	S.1312	-382	-2,346	-17,579	-21,007	-31,793
- Local government	S.1313	767	-3,227	-5,334	-6,120	-6,228
- Social security funds	S.1314	12,660	13,759	8,372	8,329	2,209
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		389,507	380,660	432,978	560,587	662,098
<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	74,027	85,591	
Short-term	AF.41	4,425	4,420	7,680	9,005	
Long-term	AF.42	60,572	59,665	66,346	76,586	
General government expenditure on:						
Gross fixed capital formation	P.51	36,604	42,587	42,724	46,068	43,239
Interest (consolidated)	EDP D.41	16,149	16,923	17,301	18,696	23,201
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	16,152	16,932	17,274	18,658	23,201
Gross domestic product at current market prices	B.1*g	984,284	1,053,537	1,088,124	1,053,914	1,054,600

(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	Year					
Data are in millions of Euros	2006	2007	2008	2009	2010	
Date: 29/09/2010						
Working balance in central government accounts	17,655	25,905	-24,164	-69,345	-47,250	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	
Detail 1	0	0	0	0	0	Capital gains of the Central Bank
Detail 2						
Non-financial transactions not included in the working balance	-1,024	-767	5,858	-6,516	-2,897	
Detail 1	-1,166	-805	-1,740	-1,503	-1,099	FAD Operations
Detail 2	0	0	8,000	-5,440	-1,560	Local Investment Fund
Detail 3	17	27	43	372	-238	Others funds which are not institutional units
Detail 4	125	11	-445	55	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	1,668	
Other accounts receivable (+)	m	m	m	m	m	
Detail 1						
Detail 2						
Other accounts payable (-)	m	m	m	m	m	
Detail 1						
Detail 2						
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	39	690	-395	
Detail 1	9,590	10,256	10,181	10,986		Revenue
Detail 2	-9,053	-10,100	-10,663	-11,064		Expenditure
Detail 3	1,247	-367	521	768		Adjustments
Other adjustments (+/-) (please detail)	-12,862	-13,130	-11,750	-20,100	-13,383	
Detail 1	116	0	0	0	0	Exchange rate insurance vis-à-vis highway constructors
Detail 2	-4,396	-4,545	-6,011	-4,242	-3,085	Capital injection into a public corporations and others
Detail 3	-4,562	-5,039	-6,083	-8,023	-10,058	Cancellation of taxes and others
Detail 4	1,698	339	243	182	0	Export insurance guaranteed by the State
Detail 5	-419	-446	-256	-356	-450	Re-routed items relating to SEPI
Detail 6	-726	-149	-343	-419	-1,813	Military equipment expenditure
Detail 7	-58	-72	-80	-31	-60	Expenditure for producing coins
Detail 8	-3,081	-1,701	2,408	-4,667	5,598	Advances to Comunidades Autónomas and Corporaciones Locales
Detail 9	-733	-14	-26	-60	-219	Investment on behalf of the State
Detail 10	-154	0	0	0	0	Assumed debt of Renfe
Detail 11	-253	-1,024	-1,520	-1,551	-500	Reclassification of loans
Detail 12	-294	-479	-82	-933	-2,796	Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	6,802	11,880	-30,648	-98,508	-62,257	

(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: 29/09/2010	2006	2007	Year 2008	2009	2010	
Working balance in state government accounts	4,801	3,997	-9,644	-16,736		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	-1,342	72		
<i>Detail 1</i>	-1,529	-1,143	-1,342	72		Others non financial operation not considered in the budget of the year
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-21	-23	-105	-148		
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	-1,507	-1,920		
<i>Detail 1</i>	-77	-43	-37	-81		of wich: Capital injection into a public corporations and others
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-3,652	-4,374	-4,981	-2,275		
<i>Detail 1</i>	-821	-46	130	184		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-856	-1,078	-1,206	-1,627		Cancellation of taxes
<i>Detail 3</i>	-1,850	-2,838	-2,491	-1,806		Capital injection into a public corporations and other
<i>Detail 4</i>	-166	-209	-252	-153		Re-routed operations made by public corporations
<i>Detail 5</i>	41	-203	-1,162	1,127		Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	-382	-2,346	-17,579	-21,007		

(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: 29/09/2010	2006	2007	Year 2008	2009	2010	
Working balance in local government accounts	3,351	424	-1,789	-3,044		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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	-102	-524	-300		
Detail 1	0	-102	-524	-300		Others non financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-20	-20	-15	-15		
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 borrowing (-) or net lending (+) of other local government bodies	-1,392	-842	211	221		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-1,172	-2,687	-3,217	-2,982		
Detail 1	222	-360	-391	-138		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-1,615	-1,862	-2,504	-2,660		Cancellation of taxes
Detail 3	-176	-250	-147	-158		Capital injection into a public corporations
Detail 3	397	-215	-175	-26		Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	767	-3,227	-5,334	-6,120		

(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: 29/09/2010	2006	2007	Year 2008	2009	2010	
Working balance in social security accounts	14,257	15,529	12,331	10,079		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	-1,925	1,517		
Detail 1	157	-6	-1,925	1,517		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	-2,034	-3,267		
Detail 1	-1,213	-1,135	-1,303	-1,672		Cancellation of social contributions and others
Detail 2	-624	-737	-953	-1,162		Cancellation of revenues
Detail 3	3	101	214	-108		Adjustments due to the differences at the moment of recording in the sources of data
Detail 4	80	7	8	-325		Cash operations and others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	12,660	13,759	8,372	8,329		
(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: 29/09/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-19,847	-20,066	45,189	117,306
Net acquisition (+) of financial assets ⁽²⁾	27,024	19,989	15,003	25,457
Currency and deposits (F.2)	13,340	12,168	819	17,814
Securities other than shares (F.3)	10,493	6,153	10,246	-5,335
Loans (F.4)	1,895	2,293	1,721	7,929
Increase (+)	3,310	3,458	3,217	9,411
Reduction (-)	-1,415	-1,165	-1,496	-1,482
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,895	2,293	1,721	7,929
Increase (+)	3,310	3,458	3,217	9,411
Reduction (-)	-1,415	-1,165	-1,496	-1,482
Shares and other equity (F.5)	261	508	869	535
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	261	508	869	535
Increase (+)	797	1,128	1,287	1,214
Reduction (-)	-536	-620	-418	-679
Other financial assets (F.1, F.6 and F.7)	1,035	-1,133	1,348	4,514
Adjustments ⁽³⁾	-8,736	-8,987	-7,235	-15,266
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	-8,810	-6,384	-10,135
Issuances above(-)/below(+) nominal value	1,135	1,058	756	-3,120
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-149	-774	-1,191	-1,834
of which: interest flows attributable to swaps and FRAs	3	9	-27	-38
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	217	-640	113
Difference between capital and financial accounts (B.9-B.9f)	-16	220	-662	106
Other statistical discrepancies (+/-)	0	-3	22	7
Change in general government (S.13) consolidated gross debt ^(1, 2)	-1,575	-8,847	52,318	127,609

*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)

Member state: SPAIN Data are in millions of Euros Date: 29/09/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-6,802	-11,880	30,648	98,508
Net acquisition (+) of financial assets ⁽²⁾	4,167	6,283	22,013	30,193
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	1,634	6,647
Increase (+)	3,122	3,259	2,936	7,879
Reduction (-)	-1,227	-978	-1,302	-1,232
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,895	2,281	1,634	6,647
Increase (+)	3,122	3,259	2,936	7,879
Reduction (-)	-1,227	-978	-1,302	-1,232
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	1,096	1,713
Adjustments ⁽³⁾	-2,881	-2,227	-2,892	-10,379
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	-2,666	-2,397	-5,811
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	-54	-225	193
Difference between capital and financial accounts (B.9-B.9f)	-45	-51	-247	186
Other statistical discrepancies (+/-)	0	-3	22	7
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-5,559	-7,878	49,542	118,515
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	307,704	299,825	349,367	467,882
Central government gross debt (level) (b) ^(2, 5)	324,872	316,994	366,536	485,051
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 Data are in millions of Euros Date: 29/09/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	382	2,346	17,579	21,007
Net acquisition (+) of financial assets ⁽²⁾	6,160	3,501	-4,068	-1,318
Currency and deposits (F.2)	4,761	3,475	-4,903	-2,753
Securities other than shares (F.3)	21	3	-10	104
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	336	188
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	314	129	336	188
Increase (+)	379	223	495	513
Reduction (-)	-65	-94	-159	-325
Other financial assets (F.1, F.6 and F.7)	1,061	-114	506	-7
Adjustments ⁽³⁾	-5,396	-4,042	-4,136	-1,917
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	-3,827	-1,345
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-245	-201	-364	-595
of which: interest flows attributable to swaps and FRAs	-21	-3	10	-104
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	-30	21
Difference between capital and financial accounts (B.9-B.9f)	-34	59	-29	21
Other statistical discrepancies (+/-)	0	0	-1	0
Change in state government (S.1312) consolidated gross debt ^(1,2)	1,112	1,865	9,345	17,795
State government contribution to general government debt (a=b-c) ⁽⁵⁾	57,961	59,826	69,171	86,965
State government gross debt (level) (b) ^(2,5)	57,961	59,826	69,171	86,965
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: 29/09/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	-767	3,227	5,334	6,120
Net acquisition (+) of financial assets ⁽²⁾	4,340	335	-485	-962
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	83	131
Increase (+)	135	144	225	307
Reduction (-)	-137	-141	-142	-176
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-2	3	83	131
Increase (+)	135	144	225	307
Reduction (-)	-137	-141	-142	-176
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	170
Adjustments ⁽³⁾	-1,438	-1,810	-2,324	-2,299
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	-2,298	-2,272
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-19	-9	-27	-27
of which: interest flows attributable to swaps and FRAs	2	6	6	6
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	-135	71
Difference between capital and financial accounts (B.9-B.9f)	-98	69	-136	71
Other statistical discrepancies (+/-)	0	0	1	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	2,036	1,821	2,390	2,929
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	27,570	29,392	31,782	34,711
Local government gross debt (level) (b) ⁽⁵⁾	27,570	29,392	31,782	34,711
Local 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 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)

Member state: SPAIN Data are in millions of Euros Date: 29/09/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-12,660	-13,759	-8,372	-8,329
Net acquisition (+) of financial assets ⁽²⁾	11,919	14,066	6,903	8,050
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	103
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	-1
Other financial assets (F.1, F.6 and F.7)	524	-392	-301	1,480
Adjustments ⁽³⁾	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⁾ (+) 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(-) ⁽⁵⁾ 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	-249	-172
Difference between capital and financial accounts (B.9-B.9f)	162	143	-249	-172
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) ⁻	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: 29/09/2010	Year				
		2006 final	2007 final	2008 final	2009 half-finalized	2010 forecast
2	Trade credits and advances (AF.71 L)	20,793	20,804	24,296	26,509	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	2,173	1,842	1,689	1,533	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)	967,909	1,028,842	1,057,769	1,029,541	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.