

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
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: 28/09/2012

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: 28/09/2012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-48,897	-117,143	-101,438	-100,402	-76,556
- Central government	S.1311	-32,952	-97,931	-52,740	-36,527	-47,096
- State government	S.1312	-18,203	-21,447	-39,708	-54,148	-15,760
- Local government	S.1313	-5,328	-5,861	-7,056	-8,954	-3,200
- Social security funds	S.1314	7,586	8,096	-1,934	-773	-10,500
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		436,984	565,082	644,692	736,468	896,572
<i>By category:</i>						
Currency and deposits	AF.2	3,420	3,468	3,584	3,685	
Securities other than shares, exc. financial derivatives	AF.33	355,531	471,828	533,376	609,849	
Short-term	AF.331	53,033	86,395	88,201	96,153	
Long-term	AF.332	302,498	385,433	445,175	513,696	
Loans	AF.4	78,033	89,787	107,732	122,934	
Short-term	AF.41	7,919	9,272	8,057	14,648	
Long-term	AF.42	70,114	80,515	99,675	108,286	
General government expenditure on:						
Gross fixed capital formation	P.51	43,646	46,763	41,696	30,696	20,300
Interest (consolidated)	EDP D.41	17,426	18,565	20,353	26,082	33,650
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	17,399	18,520	20,384	26,120	33,650
Gross domestic product at current market prices	B.1*g	1,087,788	1,048,060	1,048,883	1,063,355	1,050,600

(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	2008	2009	2010	2011	2012	
Date: 28/09/2012						
Working balance in central government accounts	-24,164	-69,345	-39,180	-41,572	-20,439	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
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 (+/-)	0	0	0	0	0	
Detail 1	0	0	0	0	0	Capital gains of the Central Bank
Detail 2						
Non-financial transactions not included in the working balance	5,858	-6,498	-3,138	-3,196	1,261	
Detail 1	-1,740	-1,503	-949	-302	-135	FAD Operations
Detail 2	8,000	-5,440	-1,203	-899	-200	Local Investment Fund
Detail 3	43	372	-152	-179	-193	Others funds which are not institucional units
Detail 4	-445	73	-834	-1,816	1,789	Others non financial operation not considered in the budget of the year
Difference between interest paid (+) and accrued (EDP D.41)(-)	-708	-3,313	203	-638	-2,534	
Other accounts receivable (+)	-2,912	57	180	-1,072	186	
Detail 1	-2,912	57	180	-1,072	186	Temporal adjustment in taxes
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	218	1,139	-1,132	-4,948	-9,966	
Detail 1	17,165	18,121	19,174	18,694		Revenue
Detail 2	-17,727	-18,134	-19,426	-18,753		Expenditure
Detail 3	780	1,152	-880	-4,889		Adjustments
Other adjustments (+/-) (please detail)	-11,244	-19,971	-9,673	14,899	-15,604	
Detail 1	-6,011	-4,242	-2,051	-3,251	-1,413	Capital injection into a public corporations and others
Detail 2	-5,603	-8,124	-8,785	-8,278	-8,470	Cancellation of taxes and others
Detail 3	243	182	187	219	100	Export insurance guaranteed by the State
Detail 4	-256	-356	-549	-181	-329	Re-routed items relating to SEPI
Detail 5	-343	-545	-1,259	-1,251	598	Military equipment expenditure
Detail 6	-80	-31	-50	-67	-50	Expenditure for producing coins
Detail 7	2,408	-4,667	5,912	29,044	-4,557	Advances to Comunidades Autónomas and Corporaciones Locales
Detail 8	-1,520	-1,306	-1,189	-770	-25	Reclassification of loans
Detail 9	-82	-882	-1,889	-566	-1,458	Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-32,952	-97,931	-52,740	-36,527	-47,096	

(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: 28/09/2012	2008	2009	Year 2010	2011	2012	
Working balance in state government accounts	-9,644	-16,760	-23,166	-24,432		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	-1,342	37	-3,216	-4,024		
<i>Detail 1</i>	-1,342	37	-3,216	-4,024		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)(-)	-105	-170	-411	-665		
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	-2,166	-2,177	-2,648	-2,520		
<i>Detail 1</i>	-37	-69	-65	-50		of wich: Capital injection into a public corporations and others
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-4,946	-2,377	-10,267	-22,507		
<i>Detail 1</i>	165	220	-534	505		Adjustments due to the differences at the moment of recording in the sources of data
	-1,206	-1,639	-1,601	-1,645		Cancellation of taxes
	-2,491	-1,925	-1,906	-2,444		Capital injection into a public corporations and other
<i>Detail 2</i>	-252	-158	-133	-61		Re-routed operations made by public corporations
<i>Detail 3</i>	-1,162	1,125	-6,093	-18,862		Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	-18,203	-21,447	-39,708	-54,148		

(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: 28/09/2012	2008	2009	Year 2010	2011	2012	
Working balance in local government accounts	-1,789	-867	-2,507	-1,669		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	-524	6	-1,174	-1,206		
Detail 1	-524	6	-1,174	-1,206		Others non financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-15	36	-1	-5		
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	211	255	158	0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-3,211	-5,291	-3,532	-6,074		
Detail 1	-391	-2,188	287	486		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-2,504	-2,829	-2,233	-2,582		Cancellation of taxes
Detail 3	-147	-182	-115	-97		Capital injection into a public corporations
Detail 3	-169	-92	-1,471	-3,881		Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-5,328	-5,861	-7,056	-8,954		

(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: 28/09/2012	Year					
	2008	2009	2010	2011	2012	
Working balance in social security accounts	12,331	10,090	1,801	1,012		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	-1,925	1,508	-1,918	1,386		
Detail 1	-1,925	1,508	-1,918	1,386		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)	-2,820	-3,502	-1,817	-3,171		
Detail 1	-1,200	-1,532	-1,427	-2,354		Cancellation of social contributions and others
Detail 2	-953	-1,159	-1,513	-360		Cancellation of revenues
Detail 3	214	-264	623	456		Adjustments due to the differences at the moment of recording in the sources of data
Detail 4	-880	-477	153	34		Adjustment in unemployment benefits
Detail 5	-1	-70	347	-947		Cash operations and others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	7,586	8,096	-1,934	-773		
(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: 28/09/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	48,897	117,143	101,438	100,402
Net acquisition (+) of financial assets ⁽²⁾	12,522	24,048	-17,460	-2,183
Currency and deposits (F.2)	819	17,814	-24,635	-17,591
Securities other than shares (F.3)	10,246	-5,368	3,562	-7,498
Loans (F.4)	1,959	7,436	5,122	10,708
Increase (+)	3,705	9,542	8,209	14,804
Reduction (-)	-1,746	-2,106	-3,087	-4,096
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,959	7,436	5,122	10,708
Increase (+)	3,705	9,542	8,209	14,804
Reduction (-)	-1,746	-2,106	-3,087	-4,096
Shares and other equity (F.5)	838	344	-446	-1,002
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	838	344	-446	-1,002
Increase (+)	1,262	778	444	5,663
Reduction (-)	-424	-434	-890	-6,665
Other financial assets (F.1, F.6 and F.7)	-1,340	3,822	-1,063	13,200
Adjustments ⁽²⁾	-8,312	-13,764	-4,030	-5,286
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)	-7,304	-8,624	-4,804	-7,814
Issuances above(-)/below(+) nominal value	756	-3,127	1,548	4,650
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,348	-1,836	-806	-2,406
of which: interest flows attributable to swaps and FRAs	-27	-45	31	38
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-353	-129	72	330
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⁾ (-)	-63	-48	-40	-46
Statistical discrepancies	1,570	672	-339	-1,157
Difference between capital and financial accounts (B.9-B.9f)	1,548	665	-333	-1,174
Other statistical discrepancies (+/-)	22	7	-6	17
Change in general government (S.13) consolidated gross debt ^(1, 2)	54,677	128,098	79,609	91,777

*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 debt level and the consolidation of debt (central government)

Member state: SPAIN Data are in millions of Euros Date: 28/09/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	32,952	97,931	52,740	36,527
Net acquisition (+) of financial assets ⁽²⁾	19,818	30,583	11,486	31,329
Currency and deposits (F.2)	11,611	15,701	-9,361	-5,303
Securities other than shares (F.3)	7,266	6,125	8,606	-6,695
Loans (F.4)	1,872	7,090	4,887	10,691
Increase (+)	3,424	8,757	7,555	14,346
Reduction (-)	-1,552	-1,667	-2,668	-3,655
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,872	7,090	4,887	10,691
Increase (+)	3,424	8,757	7,555	14,346
Reduction (-)	-1,552	-1,667	-2,668	-3,655
Shares and other equity (F.5)	406	7	-316	-940
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	406	7	-316	-940
Increase (+)	662	363	269	5,581
Reduction (-)	-256	-356	-585	-6,521
Other financial assets (F.1, F.6 and F.7)	-1,337	1,660	7,670	33,576
Adjustments ⁽³⁾	-4,813	-10,708	304	6,163
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)	-4,160	-6,145	-1,389	3,182
Issuances above(-)/below(+) nominal value	776	-3,156	1,688	4,658
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-958	-1,207	86	-1,760
of which: interest flows attributable to swaps and FRAs	-43	60	156	92
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-408	-152	-41	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⁾ (-)	-63	-48	-40	-46
Statistical discrepancies	1,704	625	-402	-1,374
Difference between capital and financial accounts (B.9-B.9f)	1,682	617	-396	-1,391
Other statistical discrepancies (+/-)	22	7	-6	17
Change in central government (S.1311) consolidated gross debt ^(1, 2)	49,661	118,430	64,127	72,646
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	349,927	468,356	532,484	605,129
Central government gross debt (level) (b) ^(2, 5)	367,095	485,525	549,652	622,298
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: 28/09/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	18,203	21,447	39,708	54,148
Net acquisition (+) of financial assets ⁽²⁾	-4,049	-1,477	-2,670	-6,055
Currency and deposits (F.2)	-4,903	-2,753	-1,920	-6,055
Securities other than shares (F.3)	-9	104	105	91
Loans (F.4)	3	232	176	41
Increase (+)	56	478	435	287
Reduction (-)	-53	-246	-259	-246
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	3	232	176	41
Increase (+)	56	478	435	287
Reduction (-)	-53	-246	-259	-246
Shares and other equity (F.5)	336	125	116	-31
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	336	125	116	-31
Increase (+)	495	125	116	14
Reduction (-)	-159	0	0	-45
Other financial assets (F.1, F.6 and F.7)	524	815	-1,147	-101
Adjustments ⁽³⁾	-2,589	-1,694	-7,277	-27,483
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)	-2,279	-1,122	-6,552	-27,022
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-365	-595	-836	-661
of which: interest flows attributable to swaps and FRAs	9	-104	-105	-91
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	55	23	111	200
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	21	61	55	-26
Difference between capital and financial accounts (B.9-B.9f)	21	61	55	-26
Other statistical discrepancies (+/-)	0	0	0	0
Change in state government (S.1312) consolidated gross debt ^(1,2)	11,586	18,338	29,816	20,585
State government contribution to general government debt (a=b-c) ⁽⁵⁾	72,625	90,962	120,778	141,363
State government gross debt (level) (b) ^(2,5)	72,625	90,962	120,778	141,363
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: 28/09/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	5,328	5,861	7,056	8,954
Net acquisition (+) of financial assets ⁽²⁾	-789	-1,618	-2,213	-3,461
Currency and deposits (F.2)	-1,161	-1,354	-1,976	-3,216
Securities other than shares (F.3)	-2	6	25	-32
Loans (F.4)	83	112	59	-23
Increase (+)	225	307	219	171
Reduction (-)	-142	-195	-160	-194
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	83	112	59	-23
Increase (+)	225	307	219	171
Reduction (-)	-142	-195	-160	-194
Shares and other equity (F.5)	96	-16	-161	46
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	96	-16	-161	46
Increase (+)	105	42	59	68
Reduction (-)	-9	-58	-220	-22
Other financial assets (F.1, F.6 and F.7)	195	-366	-160	-236
Adjustments ⁽³⁾	-2,037	-1,387	-4,152	-5,569
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)	-2,012	-1,352	-4,097	-5,584
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-26	-35	-56	15
of which: interest flows attributable to swaps and FRAs	7	-1	-20	37
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	1	0	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	-112	69	40	66
Difference between capital and financial accounts (B.9-B.9f)	-112	69	40	66
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	2,390	2,925	731	-11
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	31,775	34,700	35,431	35,420
Local government gross debt (level) (b) ⁽⁵⁾	31,775	34,700	35,431	35,420
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: 28/09/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-7,586	-8,096	1,934	773
Net acquisition (+) of financial assets ⁽²⁾	6,897	7,582	-1,543	-1,356
Currency and deposits (F.2)	-4,728	6,219	-11,378	-3,016
Securities other than shares (F.3)	11,931	20	9,752	573
Loans (F.4)	1	2	0	-1
Increase (+)	0	0	0	0
Reduction (-)	1	2	0	-1
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1	2	0	-1
Increase (+)	0	0	0	0
Reduction (-)	1	2	0	-1
Shares and other equity (F.5)	0	228	-85	-77
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	0	228	-85	-77
Increase (+)	0	248	0	0
Reduction (-)	0	-21	-85	-77
Other financial assets (F.1, F.6 and F.7)	-307	1,113	168	1,165
Adjustments ⁽³⁾	732	596	-359	406
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)	732	596	-359	406
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	0	0	0
Statistical discrepancies	-43	-83	-32	177
Difference between capital and financial accounts (B.9-B.9f)	-43	-83	-32	177
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-17,342	-28,936	-44,001	-45,444
Social security gross debt (level) (b) ^(2,5)	17,169	17,169	17,169	17,169
Social security holdings of other subsectors debt (level) (c) ⁽⁻⁾	34,511	46,105	61,170	62,613

***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.

Member state: SPAIN Data are in millions of Euros Date: 28/09/2012		Year				
		2008	2009	2010	2011	2012
Statement		(1)	(1)	(1)	(1)	forecast
Number						
2	Trade credits and advances (AF.71 L)	21,909	19,089	17,239	15,054	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	1,689	1,533	1,400	1,264	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)	1,058,686	1,028,415	1,035,558	1,041,900	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.					