

# 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

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

**Member state: SPAIN**

**Date: 15/10/2013**

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: 15/10/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	final	final	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-116,429	-100,508	-100,072	-109,572	-70,075
- Central government	S.1311	-96,901	-51,670	-36,406	-82,767	-42,339
- State government	S.1312	-21,713	-39,829	-54,673	-18,931	-13,353
- Local government	S.1313	-5,911	-7,075	-8,252	2,287	0
- Social security funds	S.1314	8,096	-1,934	-741	-10,161	-14,383
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		565,083	644,692	737,334	884,653	967,506
<i>By category:</i>						
Currency and deposits	AF.2	3,468	3,584	3,685	3,681	
Securities other than shares, exc. financial derivatives	AF.33	471,828	533,376	609,849	669,027	
Short-term	AF.331	86,395	88,201	96,153	82,563	
Long-term	AF.332	385,433	445,175	513,696	586,464	
Loans	AF.4	89,787	107,733	123,800	211,946	
Short-term	AF.41	9,272	8,057	14,648	14,675	
Long-term	AF.42	80,516	99,676	109,152	197,271	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	46,763	41,696	30,925	17,600	14,011
<b>Interest (consolidated)</b>	EDP D.41	18,565	20,353	26,351	31,356	34,747
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	18,520	20,384	26,314	31,191	34,747
<b>Gross domestic product at current market prices</b>	B.1*g	1,046,894	1,045,620	1,046,327	1,029,002	1,026,156

(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	2009	2010	2011	2012	2013	
Date: 15/10/2013						
<b>Working balance in central government accounts</b>	-69,345	-39,180	-41,572	-21,812	-30,167	Balance of non-financial budget operations of the "State"
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned	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	-6,498	-3,138	-4,376	-841	4,798	
Detail 1	-1,503	-949	-281	-42	-30	FAD Operations
Detail 2	-5,440	-1,203	-899	-169	0	Local Investment Fund
Detail 3	372	-152	-172	-9	374	Others funds which are not institutional units
Detail 4	73	-834	-3,024	-734	4,454	Others non financial operation not considered in the budget of the year
Difference between interest paid (+) and accrued (EDP D.41)(-)	-3,313	203	-638	-1,700	-1,885	
Other accounts receivable (+)	57	180	-887	-767	0	
Detail 1	57	180	-887	-767		Temporal adjustment in taxes
Detail 2						
Other accounts payable (-)	-239	-16	-1,086	-4,490	0	
Detail 1	-239	-16	-1,086	-4,490		Tax reimbursements
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	1,102	-1,235	-4,930	-38,346	-1,466	
Detail 1	18,121	19,174	18,908	16,736		Revenue
Detail 2	-18,134	-19,426	-18,957	-17,034		Expenditure
Detail 2	1,115	-983	-4,881	-38,048		Adjustments
Other adjustments (+/-) (please detail)	-18,665	-8,484	17,083	-14,811	-13,619	
Detail 1	-4,242	-2,051	-3,197	-1,062	-1,565	Capital injection into a public corporations and others
Detail 2	-8,124	-8,785	-8,279	-7,820	-7,314	Cancellation of taxes and others
Detail 3	182	187	219	103	180	Export insurance guaranteed by the State
Detail 4	-356	-549	-181	-238	0	Re-routed items relating to SEPI
Detail 5	-545	-1,259	-1,225	948	-467	Military equipment expenditure
Detail 6	-31	-50	-67	-12	-24	Expenditure for producing coins
Detail 7	-4,667	5,912	29,044	-3,989	-5,380	Advances to Comunidades Autónomas and Corporaciones Locales
Detail 8	-882	-1,889	769	-2,741	951	Others adjustments
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-96,901</b>	<b>-51,670</b>	<b>-36,406</b>	<b>-82,767</b>	<b>-42,339</b>	

(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: 15/10/2013	2009	2010	Year 2011	2012	2013	
<b>Working balance in state government accounts</b>	-16,760	-23,166	-24,420	-26,432		<b>Balance of non-financial budget operations of State Government</b>
<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	37	-3,216	-4,237	6,521		
<i>Detail 1</i>	37	-3,216	-4,237	6,521		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)(-)	-170	-411	-665	-220		
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	-2,198	-2,683	-2,682	3,627		
<i>Detail 1</i>	-69	-70	-52	-21		of wich: Capital injection into a public corporations and others
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-2,622	-10,353	-22,669	-2,427		
<i>Detail 1</i>	-25	3,530	470	426		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-1,639	-1,601	-1,649	-1,386		Cancellation of taxes
<i>Detail 3</i>	-1,925	-1,906	-2,450	-3,685		Capital injection into a public corporations and other
<i>Detail 4</i>	-158	-133	-61	-55		Re-routed operations made by public corporations
<i>Detail 5</i>	1,125	-10,243	-18,979	2,273		Others adjustments
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	<b>-21,713</b>	<b>-39,829</b>	<b>-54,673</b>	<b>-18,931</b>		

(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: 15/10/2013	2009	2010	Year 2011	2012	2013	
<b>Working balance in local government accounts</b>	-913	-2,517	-577	4,790		<b>Balance of non-financial budget operations of Local Government</b>
<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	6	-1,174	-1,581	1,380		
<i>Detail 1</i>	6	-1,174	-1,581	1,380		
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	36	-1	-4	-325		
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	251	149	215	-24		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-5,291	-3,532	-6,305	-3,534		
<i>Detail 1</i>	-2,188	287	382	-1,232		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-2,829	-2,233	-2,433	-2,863		Cancellation of taxes
<i>Detail 3</i>	-182	-115	-127	-131		Capital injection into a public corporations
<i>Detail 4</i>	-92	-1,471	-4,127	692		Others adjustments
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-5,911</b>	<b>-7,075</b>	<b>-8,252</b>	<b>2,287</b>		

(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: 15/10/2013	Year					
	2009	2010	2011	2012	2013	
<b>Working balance in social security accounts</b>	10,090	1,801	1,039	-6,605		<b>Balance of non-financial budget operations of Social Security</b>
<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	1,508	-1,918	1,387	-301		
Detail 1	1,508	-1,918	1,387	-301		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)	-3,502	-1,817	-3,167	-3,255		
Detail 1	-1,532	-1,427	-2,134	-2,233		Cancellation of social contributions and others
Detail 2	-1,159	-1,513	-360	-347		Cancellation of revenues
Detail 3	-264	623	1,285	869		Adjustments due to the differences at the moment of recording in the sources of data
Detail 4	-477	153	-166	-813		Adjustment in social benefits / social contributions
Detail 5	-70	347	-1,792	-731		Cash operations and others adjustments
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>8,096</b>	<b>-1,934</b>	<b>-741</b>	<b>-10,161</b>		
(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: 15/10/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>116,429</b>	<b>100,508</b>	<b>100,072</b>	<b>109,572</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	24,954	-15,313	12	14,242
Currency and deposits (F.2)	17,814	-24,635	-17,591	7,155
Securities other than shares (F.3)	-5,368	-5,480	-8,035	-8,892
Loans (F.4)	8,742	6,278	11,520	11,109
Increase (+)	10,876	9,417	15,498	19,200
Reduction (-)	-2,134	-3,139	-3,978	-8,092
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	8,742	6,278	11,520	11,109
Increase (+)	10,876	9,417	15,498	19,200
Reduction (-)	-2,134	-3,139	-3,978	-8,092
Shares and other equity (F.5)	344	8,251	-237	3,581
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	344	8,251	-237	3,581
Increase (+)	778	9,141	1,228	3,892
Reduction (-)	-434	-890	-1,465	-311
Other financial assets (F.1, F.6 and F.7)	3,422	273	14,355	1,289
<b>Adjustments <sup>(3)</sup></b>	-13,823	-5,272	-8,350	22,750
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)	-8,683	-6,046	-11,706	26,246
Issuances above(-)/below(+) nominal value	-3,127	1,548	4,658	533
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,836	-806	-2,481	-3,042
of which: interest flows attributable to swaps and FRAs	-45	31	-37	-165
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-129	72	330	313
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	895	-1,258
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	-48	-40	-46	-42
<b>Statistical discrepancies</b>	539	-313	908	756
Difference between capital and financial accounts (B.9-B.9f)	532	-307	894	788
Other statistical discrepancies (+/-)	7	-6	13	-33
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>128,098</b>	<b>79,610</b>	<b>92,642</b>	<b>147,319</b>

\*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: 15/10/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>96,901</b>	<b>51,670</b>	<b>36,406</b>	<b>82,767</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>31,889</b>	<b>12,610</b>	<b>32,429</b>	<b>59,058</b>
Currency and deposits (F.2)	15,701	-9,361	-5,303	5,319
Securities other than shares (F.3)	6,125	-156	-7,315	-4,131
Loans (F.4)	8,396	6,043	11,547	54,215
Increase (+)	10,089	8,763	15,108	61,871
Reduction (-)	-1,693	-2,720	-3,561	-7,656
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	8,396	6,043	11,547	54,215
Increase (+)	10,089	8,763	15,108	61,871
Reduction (-)	-1,693	-2,720	-3,561	-7,656
Shares and other equity (F.5)	7	8,381	-275	3,465
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	7	8,381	-275	3,465
Increase (+)	363	8,966	1,113	3,700
Reduction (-)	-356	-585	-1,388	-235
Other financial assets (F.1, F.6 and F.7)	1,660	7,703	33,775	190
<b>Adjustments <sup>(3)</sup></b>	<b>-10,610</b>	<b>336</b>	<b>2,880</b>	<b>-4,697</b>
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)	-6,047	-1,357	-110	-974
Issuances above(-)/below(+) nominal value	-3,156	1,688	4,666	406
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,207	86	-1,759	-3,031
of which: interest flows attributable to swaps and FRAs	60	156	93	61
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-152	-41	129	202
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	-1,258
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	-48	-40	-46	-42
<b>Statistical discrepancies</b>	<b>251</b>	<b>-488</b>	<b>889</b>	<b>811</b>
Difference between capital and financial accounts (B.9-B.9f)	243	-482	876	843
Other statistical discrepancies (+/-)	7	-6	13	-32
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>118,430</b>	<b>64,128</b>	<b>72,604</b>	<b>137,939</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>468,356</b>	<b>532,484</b>	<b>605,088</b>	<b>699,941</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	485,525	549,653	622,256	760,195
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	17,169	17,169	17,169	60,254

**\*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: 15/10/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	<b>21,713</b>	<b>39,829</b>	<b>54,673</b>	<b>18,931</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,477</b>	<b>-2,597</b>	<b>-6,040</b>	<b>2,208</b>
Currency and deposits (F.2)	-2,753	-1,920	-6,055	1,892
Securities other than shares (F.3)	104	105	90	161
Loans (F.4)	232	176	-5	-159
Increase (+)	478	435	221	134
Reduction (-)	-246	-259	-226	-293
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	232	176	-5	-159
Increase (+)	478	435	221	134
Reduction (-)	-246	-259	-226	-293
Shares and other equity (F.5)	125	116	27	39
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	125	116	27	39
Increase (+)	125	116	14	53
Reduction (-)	0	0	13	-14
Other financial assets (F.1, F.6 and F.7)	815	-1,074	-97	275
<b>Adjustments <sup>(3)</sup></b>	<b>-1,960</b>	<b>-7,471</b>	<b>-27,088</b>	<b>22,123</b>
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)	-1,388	-6,746	-27,522	21,957
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-595	-836	-661	55
of which: interest flows attributable to swaps and FRAs	-104	-105	-91	-161
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	23	111	200	111
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	895	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>61</b>	<b>55</b>	<b>-54</b>	<b>-155</b>
Difference between capital and financial accounts (B.9-B.9f)	61	55	-54	-154
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	<b>18,338</b>	<b>29,816</b>	<b>21,492</b>	<b>43,108</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>90,963</b>	<b>120,779</b>	<b>142,271</b>	<b>185,379</b>
State government gross debt (level) (b) <sup>(2,5)</sup>	90,963	120,779	142,271	185,379
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 15/10/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>5,911</b>	<b>7,075</b>	<b>8,252</b>	<b>-2,287</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,618</b>	<b>-2,213</b>	<b>-3,282</b>	<b>1,074</b>
Currency and deposits (F.2)	-1,354	-1,976	-3,216	820
Securities other than shares (F.3)	6	25	44	65
Loans (F.4)	112	59	-22	138
Increase (+)	307	219	169	281
Reduction (-)	-195	-160	-191	-143
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	112	59	-22	138
Increase (+)	307	219	169	281
Reduction (-)	-195	-160	-191	-143
Shares and other equity (F.5)	-16	-161	88	34
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	-16	-161	88	34
Increase (+)	42	59	88	96
Reduction (-)	-58	-220	0	-62
Other financial assets (F.1, F.6 and F.7)	-366	-160	-176	17
<b>Adjustments <sup>(3)</sup></b>	<b>-1,437</b>	<b>-4,172</b>	<b>-4,972</b>	<b>7,677</b>
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)	-1,402	-4,117	-4,911	7,742
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-35	-56	-61	-65
of which: interest flows attributable to swaps and FRAs	-1	-20	-39	-65
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	1	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>69</b>	<b>41</b>	<b>-9</b>	<b>56</b>
Difference between capital and financial accounts (B.9-B.9f)	69	41	-9	56
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>2,925</b>	<b>731</b>	<b>-11</b>	<b>6,520</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>34,700</b>	<b>35,431</b>	<b>35,420</b>	<b>41,939</b>
Local government gross debt (level) (b) <sup>(5)</sup>	34,700	35,431	35,420	41,939
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 15/10/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>-8,096</b>	<b>1,934</b>	<b>741</b>	<b>10,161</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>7,182</b>	<b>-973</b>	<b>-364</b>	<b>-11,536</b>
Currency and deposits (F.2)	6,219	-11,378	-3,016	-876
Securities other than shares (F.3)	20	9,471	581	-7,679
Loans (F.4)	2	0	0	0
Increase (+)	2	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	2	0	0	0
Increase (+)	2	0	0	0
Reduction (-)	0	0	0	0
Shares and other equity (F.5)	228	-85	-77	43
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	228	-85	-77	43
Increase (+)	248	0	0	0
Reduction (-)	-21	-85	-77	43
Other financial assets (F.1, F.6 and F.7)	713	1,019	2,148	-3,024
<b>Adjustments <sup>(3)</sup></b>	<b>755</b>	<b>-1,040</b>	<b>-457</b>	<b>1,351</b>
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)	755	-1,040	-457	1,351
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	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(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>158</b>	<b>79</b>	<b>82</b>	<b>44</b>
Difference between capital and financial accounts (B.9-B.9f)	158	79	82	44
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-28,936</b>	<b>-44,001</b>	<b>-45,444</b>	<b>-42,606</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	17,169	17,169	17,169	17,188
Social security holdings of other subsectors debt (level) (c) <sup>-</sup>	46,105	61,170	62,613	59,794

**\*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: 15/10/2013	Year				
		2009 final	2010 final	2011 final	2012 half-finalized	2013 forecast
2	<b>Trade credits and advances (AF.71 L)</b>	19,089	17,244	15,021	9,061	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	1,533	1,400	1,264	1,146	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b> i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	1,027,249	1,032,235	1,025,222	1,017,022	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.