

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: 31/03/2014

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: 31/03/2014	ESA 95 codes	Year				
		2010	2011	2012	2013	2014
		final	final	half-finalized	estimated	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-100,508	-100,072	-109,460	-72,577	-60,409
- Central government	S.1311	-51,670	-36,406	-82,416	-49,148	-38,414
- State government	S.1312	-39,829	-54,673	-19,170	-15,781	-10,474
- Local government	S.1313	-7,075	-8,252	2,287	4,213	0
- Social security funds	S.1314	-1,934	-741	-10,161	-11,861	-11,521
		final	final	half-finalized	estimated	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		644,692	737,406	884,731	960,676	1,041,866
<i>By category:</i>						
Currency and deposits	AF.2	3,584	3,685	3,681	3,696	
Securities other than shares, exc. financial derivatives	AF.33	533,376	609,849	669,037	764,896	
Short-term	AF.331	88,201	96,153	82,563	88,106	
Long-term	AF.332	445,175	513,696	586,474	676,790	
Loans	AF.4	107,733	123,872	212,012	192,084	
Short-term	AF.41	8,057	14,648	14,675	11,680	
Long-term	AF.42	99,676	109,224	197,337	180,403	
General government expenditure on:						
Gross fixed capital formation	P.51	41,696	30,925	17,742	15,167	16,456
Interest (consolidated)	EDP D.41	20,353	26,351	31,513	35,096	37,887
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	20,384	26,314	31,348	34,919	37,887
Gross domestic product at current market prices	B.1*g	1,045,620	1,046,327	1,029,279	1,022,988	1,047,385

(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: 31/03/2014		Year					
		2010	2011	2012	2013	2014	
Working balance in central government accounts		-39,180	-41,572	-21,812	-33,185	-28,853	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, 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 (+/-)		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		-3,999	-4,534	-1,163	3,142	177	
Detail 1		-949	-281	-42	5	-15	FONPRODE and FIEM Operations (FAD operations before)
Detail 2		-1,203	-899	-169	-160	0	Local Investment Fund
Detail 3		-152	-172	-9	852	-65	Others funds which are not institucional units
Detail 4		-1,152	-2,043	-201	228	257	Others non financial operation not considered in the budget of the year
Detail 5		-543	-1,139	-742	2,217	0	Transfers to Social Security
Difference between interest paid (+) and accrued (EDP D.41)(-)		203	-638	-1,857	-3,386	2,133	
Other accounts receivable (+)		180	-887	-767	1,215	500	
Detail 1		180	-887	-767	1,215	500	Temporal adjustment in taxes
Detail 2							
Other accounts payable (-)		-16	-1,086	-3,911	726	3,000	
Detail 1		-16	-1,086	-3,911	726	3,000	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		-1,235	-4,930	-38,275	-3,702	338	
Detail 1		19,174	18,908	16,736	16,032		Revenue
Detail 2		-19,426	-18,957	-17,034	-16,340		Expenditure
Detail 3		-983	-4,881	-37,977	-3,394		Adjustments
Other adjustments (+/-) (please detail)		-7,623	17,241	-14,631	-13,958	-15,709	
Detail 1		-2,051	-3,197	-1,062	-1,378	-1,529	Capital injection into a public corporations and others
Detail 2		-8,785	-8,279	-7,820	-7,216	-7,200	Cancellation of taxes and others
Detail 3		187	219	103	111	100	Export insurance guaranteed by the State
Detail 4		-549	-181	-238	-292	-350	Re-routed items relating to SEPI
Detail 5		-1,259	-1,225	948	-362	-670	Military equipment expenditure
Detail 6		-50	-67	-12	37	-60	Expenditure for producing coins
Detail 7		5,912	29,044	-3,989	-5,318	-5,688	Advances to Comunidades Autónomas and Corporaciones Locales
Detail 8		-1,028	927	-2,561	460	-312	Others adjustments
Detail 9							
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)		-51,670	-36,406	-82,416	-49,148	-38,414	

(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: 31/03/2014	2010	2011	Year 2012	2013	2014	
Working balance in state government accounts	-23,166	-24,420	-26,432	-15,505		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	-3,216	-4,237	6,282	299		
<i>Detail 1</i>	-3,216	-4,237	6,282	299		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)(-)	-411	-665	-220	-688		
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	-2,683	-2,682	3,627	2,522		
<i>Detail 1</i>	-70	-52	-21	-13		of wich: Capital injection into a public corporations and others
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-10,353	-22,669	-2,427	-2,409		
<i>Detail 1</i>	3,530	470	426	326		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-1,601	-1,649	-1,386	-1,589		Cancellation of taxes
<i>Detail 3</i>	-1,906	-2,450	-3,685	-3,635		Capital injection into a public corporations and other
<i>Detail 4</i>	-133	-61	-55	-14		Re-routed operations made by public corporations
<i>Detail 5</i>	-10,243	-18,979	2,273	2,503		Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	-39,829	-54,673	-19,170	-15,781		

(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: 31/03/2014	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	-2,517	-577	4,790	7,454		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	-1,174	-1,581	1,380	-211		
<i>Detail 1</i>	-1,174	-1,581	1,380	-211		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)(-)	-1	-4	-325	8		
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	149	215	-24	98		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-3,532	-6,305	-3,534	-3,136		
<i>Detail 1</i>	287	382	-1,232	-458		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-2,233	-2,433	-2,863	-3,267		Cancellation of taxes
<i>Detail 3</i>	-115	-127	-131	-113		Capital injection into a public corporations
<i>Detail 4</i>	-1,471	-4,127	692	702		Others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-7,075	-8,252	2,287	4,213		

(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: 31/03/2014	Year					
	2010	2011	2012	2013	2014	
Working balance in social security accounts	1,801	1,039	-6,605	-8,476		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	-1,918	1,387	-301	1,541		
Detail 1	-1,918	1,387	-301	1,541		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)	-1,817	-3,167	-3,255	-4,926		
Detail 1	-1,427	-2,134	-2,233	-1,500		Cancellation of social contributions and others
Detail 2	-1,513	-360	-347	-409		Cancellation of revenues
Detail 3	623	1,285	869	-2,357		Adjustments due to the differences at the moment of recording in the sources of data
Detail 4	153	-166	-813	-281		Adjustment in social benefits / social contributions
Detail 5	347	-1,792	-731	-379		Cash operations and others adjustments
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-1,934	-741	-10,161	-11,861		
(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: 31/03/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	100,508	100,072	109,460	72,577
Net acquisition (+) of financial assets ⁽²⁾	-15,313	-1,143	17,300	478
Currency and deposits (F.2)	-24,635	-17,606	7,155	-13,586
Securities other than shares (F.3)	-5,480	-8,035	-8,826	-73
Loans (F.4)	6,278	11,520	10,925	3,640
Increase (+)	9,417	15,498	18,700	10,292
Reduction (-)	-3,139	-3,978	-7,776	-6,652
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	6,278	11,520	10,925	3,640
Increase (+)	9,417	15,498	18,700	10,292
Reduction (-)	-3,139	-3,978	-7,776	-6,652
Shares and other equity (F.5)	8,251	-478	3,521	1,921
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	8,251	-478	3,521	1,921
Increase (+)	9,141	1,490	9,964	5,683
Reduction (-)	-890	-1,968	-6,443	-3,762
Other financial assets (F.1, F.6 and F.7)	273	13,456	4,525	8,576
Adjustments ⁽³⁾	-5,272	-7,457	20,759	2,323
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)	-6,046	-10,821	24,255	6,324
Issuances above(-)/below(+) nominal value	1,548	4,658	533	-1,958
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-806	-2,481	-3,042	-2,152
of which: interest flows attributable to swaps and FRAs	31	-37	-165	-177
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	72	338	313	281
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	895	-1,258	-77
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	-40	-46	-42	-95
Statistical discrepancies	-313	1,242	-193	569
Difference between capital and financial accounts (B.9-B.9f)	-307	1,229	-160	614
Other statistical discrepancies (+/-)	-6	13	-33	-46
Change in general government (S.13) consolidated gross debt ^(1, 2)	79,610	92,714	147,325	75,946

*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: 31/03/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	51,670	36,406	82,416	49,148
Net acquisition (+) of financial assets ⁽²⁾	12,610	32,343	60,344	27,542
Currency and deposits (F.2)	-9,361	-5,318	5,319	-14,806
Securities other than shares (F.3)	-156	-7,316	-4,131	-337
Loans (F.4)	6,043	11,547	54,033	33,544
Increase (+)	8,763	15,108	61,371	36,087
Reduction (-)	-2,720	-3,561	-7,338	-2,543
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	6,043	11,547	54,033	33,544
Increase (+)	8,763	15,108	61,371	36,087
Reduction (-)	-2,720	-3,561	-7,338	-2,543
Shares and other equity (F.5)	8,381	-343	3,461	1,794
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	8,381	-343	3,461	1,794
Increase (+)	8,966	1,424	9,815	5,535
Reduction (-)	-585	-1,767	-6,354	-3,741
Other financial assets (F.1, F.6 and F.7)	7,703	33,773	1,662	7,347
Adjustments ⁽³⁾	336	2,881	-5,228	-710
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)	-1,357	-109	-1,505	2,540
Issuances above(-)/below(+) nominal value	1,688	4,666	406	-1,917
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	86	-1,759	-3,031	-1,378
of which: interest flows attributable to swaps and FRAs	156	93	61	48
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-41	129	202	217
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	-1,258	-77
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	-40	-46	-42	-95
Statistical discrepancies	-488	973	405	18
Difference between capital and financial accounts (B.9-B.9f)	-482	957	438	63
Other statistical discrepancies (+/-)	-6	17	-32	-45
Change in central government (S.1311) consolidated gross debt ^(1, 2)	64,128	72,604	137,939	75,997
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	532,484	605,088	699,941	746,623
Central government gross debt (level) (b) ^(2, 5)	549,653	622,256	760,195	836,192
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	17,169	17,169	60,254	89,569

*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: 31/03/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	39,829	54,673	19,170	15,781
Net acquisition (+) of financial assets ⁽²⁾	-2,597	-6,099	2,387	632
Currency and deposits (F.2)	-1,920	-6,055	1,892	1,009
Securities other than shares (F.3)	105	91	161	146
Loans (F.4)	176	-5	-159	-570
Increase (+)	435	221	134	185
Reduction (-)	-259	-226	-293	-755
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	176	-5	-159	-570
Increase (+)	435	221	134	185
Reduction (-)	-259	-226	-293	-755
Shares and other equity (F.5)	116	-33	53	45
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	116	-33	53	45
Increase (+)	116	14	53	45
Reduction (-)	0	-47	0	0
Other financial assets (F.1, F.6 and F.7)	-1,074	-97	440	2
Adjustments ⁽³⁾	-7,471	-27,117	22,219	4,429
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)	-6,746	-27,552	22,053	5,046
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-836	-661	55	-682
of which: interest flows attributable to swaps and FRAs	-105	-91	-161	-146
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	111	201	111	65
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	895	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	55	107	-663	477
Difference between capital and financial accounts (B.9-B.9f)	55	107	-663	477
Other statistical discrepancies (+/-)	0	0	0	0
Change in state government (S.1312) consolidated gross debt ^(1,2)	29,816	21,564	43,114	21,317
State government contribution to general government debt (a=b-c) ⁽⁵⁾	120,779	142,342	185,456	206,773
State government gross debt (level) (b) ^(2,5)	120,779	142,342	185,456	206,773
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: 31/03/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	7,075	8,252	-2,287	-4,213
Net acquisition (+) of financial assets ⁽²⁾	-2,213	-3,394	1,091	2,135
Currency and deposits (F.2)	-1,976	-3,216	820	1,784
Securities other than shares (F.3)	25	44	65	79
Loans (F.4)	59	-22	138	-19
Increase (+)	219	169	281	228
Reduction (-)	-160	-191	-143	-247
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	59	-22	138	-19
Increase (+)	219	169	281	228
Reduction (-)	-160	-191	-143	-247
Shares and other equity (F.5)	-161	-24	48	42
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-161	-24	48	42
Increase (+)	59	52	96	63
Reduction (-)	-220	-76	-48	-21
Other financial assets (F.1, F.6 and F.7)	-160	-176	20	249
Adjustments ⁽³⁾	-4,172	-4,933	7,660	1,582
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)	-4,117	-4,880	7,725	1,674
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-56	-61	-65	-92
of which: interest flows attributable to swaps and FRAs	-20	-39	-65	-79
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	1	8	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	41	66	56	42
Difference between capital and financial accounts (B.9-B.9f)	41	66	56	42
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	731	-11	6,520	-454
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	35,431	35,420	41,939	41,485
Local government gross debt (level) (b) ⁽⁵⁾	35,431	35,420	41,939	41,485
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: 31/03/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	1,934	741	10,161	11,861
Net acquisition (+) of financial assets ⁽²⁾	-973	-1,262	-9,889	-11,405
Currency and deposits (F.2)	-11,378	-3,016	-876	-1,573
Securities other than shares (F.3)	9,471	580	-7,613	-8,403
Loans (F.4)	0	0	-2	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	-2	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	-2	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	-2	0
Shares and other equity (F.5)	-85	-77	-42	40
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-85	-77	-42	40
Increase (+)	0	0	0	40
Reduction (-)	-85	-77	-42	0
Other financial assets (F.1, F.6 and F.7)	1,019	1,251	-1,356	-1,469
Adjustments ⁽³⁾	-1,040	426	-261	-488
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)	-1,040	426	-261	-488
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(-) ⁽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	79	96	9	32
Difference between capital and financial accounts (B.9-B.9f)	79	96	9	32
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	20	-1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-44,001	-45,444	-42,606	-34,205
Social security gross debt (level) (b) ^(2,5)	17,169	17,169	17,188	17,187
Social security holdings of other subsectors debt (level) (c) ⁻	61,170	62,613	59,794	51,392

***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: 31/03/2014	Year				
		2010 final	2011 final	2012 half-finalized	2013 estimated	2014 forecast
2	Trade credits and advances (AF.71 L)	17,244	15,021	9,084	8,888	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	1,400	1,264	1,146	1,056	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)	1,032,235	1,025,222	1,017,299	1,014,902	

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.