

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 revised to comply with Commission Regulation (EU) No 220/2014

Member State: SPAIN

Date: 30/09/2014

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: 30/09/2014	ESA 2010 codes	Year				
		2010	2011	2012	2013	2014
		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-101,445	-101,265	-108,903	-71,291	-58,792
- Central government	S.1311	-51,752	-36,858	-82,592	-49,190	-37,407
- State government	S.1312	-40,209	-54,838	-19,447	-15,932	-10,720
- Local government	S.1313	-7,051	-8,506	3,307	5,474	0
- Social security funds	S.1314	-2,433	-1,063	-10,171	-11,643	-10,665
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		649,259	743,531	890,993	966,181	1,038,316
<i>By category:</i>						
Currency and deposits	AF.2	3,584	3,685	3,681	3,696	
Debt securities	AF.3	534,226	610,699	669,887	765,746	
Short-term	AF.31	88,201	96,153	82,563	88,106	
Long-term	AF.32	446,025	514,546	587,324	677,640	
Loans	AF.4	111,449	129,146	217,425	196,738	
Short-term	AF.41	8,438	15,232	15,143	12,079	
Long-term	AF.42	103,011	113,915	202,282	184,659	
General government expenditure on:						
Gross fixed capital formation	P.51g	50,693	39,638	25,093	22,074	23,398
Interest (consolidated)	D.41 (uses)	20,248	26,315	30,922	34,198	35,395
Gross domestic product at current market prices	B.1*g	1,080,913	1,075,147	1,055,158	1,049,181	1,064,334

(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: 30/09/2014		Year					
		2010	2011	2012	2013	2014	
Working balance in central government accounts		-39,180	-41,572	-21,812	-33,186	-25,974	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		-156	-93	-61	-48	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 (+/-)		-156	-93	-61	-48	0	
of which: transactions in debt liabilities (+/-)		m	m	m	m	m	
of which: net settlements under swap contracts (+/-)		-156	-93	-61	-48	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		-4,264	-5,106	-1,211	3,335	2,675	
Detail 1		-949	-281	-41	51	-15	FONPRODE and FIEM Operations (FAD operations before)
Detail 2		-1,203	-899	-169	-160	0	Local Investment Fund
Detail 3		-152	-172	-9	835	672	Others funds which are not institutional units
Detail 4		-1,417	-2,615	-250	433	2,018	Others non financial operation not considered in the budget of the year
Detail 5		-543	-1,139	-742	2,176	0	Transfers to Social Security
Difference between interest paid (+) and accrued (D.41)(-)		203	-638	-1,857	-3,386	-3,698	
Other accounts receivable (+)		180	-887	-767	1,221	900	
Detail 1		180	-887	-767	1,221	900	Temporal adjustment in taxes
Detail 2							
Other accounts payable (-)		-16	-1,086	-3,911	181	21	
Detail 1		-16	-1,086	-3,911	181	21	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		-1,144	-4,860	-38,499	-3,869	1,245	
Detail 1		19,174	18,908	16,806	16,146		Revenue
Detail 2		-19,426	-18,957	-17,124	-16,454		Expenditure
Detail 3		-892	-4,811	-38,181	-3,561		Adjustments
Other adjustments (+/-) (please detail)		-7,375	17,384	-14,474	-13,438	-12,576	
Detail 1		-2,051	-3,197	-1,062	-1,378	-1,422	Capital injection into a public corporations and others
Detail 2		-8,785	-8,279	-7,820	-7,088	-6,649	Cancellation of taxes and others
Detail 3		187	219	103	111		Export insurance guaranteed by the State
Detail 4		-549	-181	-238	-292	-328	Re-routed items relating to SEPI
Detail 5		-1,259	-1,225	972	-362	262	Military equipment expenditure
Detail 6		-50	-67	-12	37	-60	Expenditure for producing coins
Detail 7		5,912	29,044	-3,989	-5,318	-5,461	Advances to Comunidades Autónomas and Corporaciones Locales
Detail 8		-780	1,070	-2,428	852	1,082	Others adjustments
Net borrowing (-)/lending(+) (B.9) of central government (S.1311)		-51,752	-36,858	-82,592	-49,190	-37,407	

(ESA 2010 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	Year					
Data are in ...(millions of units of national currency)	2010	2011	2012	2013	2014	
Date: 30/09/2014						
Working balance in state government accounts	-23,166	-24,430	-26,422	-15,021		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	136	126	192	233		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	136	126	192	233		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	136	126	192	233		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-3,272	-4,232	6,216	-379		
<i>Detail 1</i>	-3,261	-4,237	6,280	-345		Others non financial operation not considered in the budget of the year
<i>Detail 2</i>	-11	5	-64	-34		Others funds which are not institutional units
Difference between interest paid (+) and accrued (D.41)(-)	-411	-665	-206	-674		
Other accounts receivable (+)	m	m	m	m		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-73	-98	-46	28		
<i>Detail 1</i>	-73	-98	-46	28		Tax reimbursements
<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	-2,935	-2,782	3,005	1,497		
<i>Detail 1</i>	-488	-549	797	-318		of wich: Capital injection into a public corporations and others
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-10,488	-22,757	-2,186	-1,616		
<i>Detail 1</i>	-622	467	407	-99		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-1,601	-1,649	-1,382	-1,579		Cancellation of taxes
<i>Detail 3</i>	-1,971	-2,495	-3,685	-2,636		Capital injection into a public corporations and other
<i>Detail 4</i>	-133	-61	0	11		Re-routed operations made by public corporations
<i>Detail 5</i>	-6,161	-19,019	2,474	2,687		Others adjustments
Net borrowing (-)/lending(+) (B.9) of state government (S.1312)	-40,209	-54,838	-19,447	-15,932		

(ESA 2010 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: 30/09/2014	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	-2,517	-577	4,155	7,951		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	20	39	64	79		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	20	39	64	79		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	20	39	64	79		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-1,174	-1,581	1,529	-131		
<i>Detail 1</i>	-1,174	-1,581	1,529	-131		Others non financial operation not considered in the budget of the year
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	-1	-4	-325	-79		
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	150	100	-39	199		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-3,529	-6,483	-2,077	-2,545		
<i>Detail 1</i>	290	204	-375	-614		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-2,233	-2,433	-2,588	-2,435		Cancellation of taxes
<i>Detail 3</i>	-115	-127	-142	-117		Capital injection into a public corporations
<i>Detail 4</i>	-1,471	-4,127	1,028	621		Others adjustments
Net borrowing (-)/lending(+) (B.9) of local government (S.1313)	-7,051	-8,506	3,307	5,474		

(ESA 2010 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: 30/09/2014	2010	2011	Year 2012	2013	2014	
Working balance in social security accounts	1,801	1,039	-6,568	-8,365		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	0	0	0	0		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-1,918	1,387	-302	1,373		
Detail 1	-1,918	1,387	-302	1,373		Others non financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	m	m	m	m		
Other accounts receivable (+)	-126	-157	-546	-3		
Detail 1	-126	-157	-546	-3		Adjustment in social contributions
Detail 2						
Other accounts payable (-)	-119	-235	-242	-52		
Detail 1	-119	-235	-242	-52		Adjustment in social benefits
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)	-2,071	-3,097	-2,513	-4,596		
Detail 1	-1,427	-2,134	-2,252	-1,532		Cancellation of social contributions and others
Detail 2	-1,513	-360	-349	-410		Cancellation of revenues
Detail 3	522	1,189	761	-2,313		Adjustments due to the differences at the moment of recording in the sources of data
Detail 4	347	-1,792	-673	-341		Cash operations and others adjustments
Detail 5						
Net borrowing (-)/lending(+) (B.9) of social security (S.1314)	-2,433	-1,063	-10,171	-11,643		

(ESA 2010 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending-(B.9) of general government (S.13)*	101,445	101,265	108,903	71,291
Net acquisition (+) of financial assets ⁽²⁾	-15,389	-1,350	16,462	2,913
Currency and deposits (F.2)	-24,635	-17,606	7,170	-13,276
Debt securities (F.3)	-5,449	-8,072	-8,991	-250
Loans (F.4)	6,278	11,520	10,645	3,726
<i>Increase (+)</i>	9,417	15,499	18,724	7,320
<i>Reduction (-)</i>	-3,139	-3,979	-8,079	-3,594
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	6,278	11,520	10,645	3,726
<i>Increase (+)</i>	9,417	15,499	18,724	7,320
<i>Reduction (-)</i>	-3,139	-3,979	-8,079	-3,594
Equity and investment fund shares/units (F.5)	8,251	-478	3,489	1,839
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	8,251	-478	3,489	1,839
<i>Increase (+)</i>	9,141	1,490	5,263	5,655
<i>Reduction (-)</i>	-890	-1,968	-1,774	-3,816
Financial derivatives (F.71)	-31	37	165	177
Other accounts receivable (F.8)	197	13,249	3,984	10,697
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-4,495	-6,682	22,085	1,019
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-5,238	-10,082	25,416	4,611
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	1,548	4,658	533	-1,958
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-837	-2,444	-2,877	-1,743
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	72	337	313	281
Changes in sector classification (K.61) ⁽⁶⁾ (+/-)	0	895	-1,258	-77
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-)	-40	-46	-42	-95
Statistical discrepancies	-1,002	1,039	13	-36
Difference between capital and financial accounts (B.9-B.9f)	-996	1,022	45	11
Other statistical discrepancies (+/-)	-6	17	-33	-47
Change in general government (S.13) consolidated gross debt ^(1,2)	80,559	94,272	147,463	75,187

*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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending-(B.9) of central government (S.1311)*	51,752	36,858	82,592	49,190
Net acquisition (+) of financial assets ⁽²⁾	12,610	32,343	60,084	28,738
Currency and deposits (F.2)	-9,361	-5,318	5,335	-14,495
Debt securities (F.3)	0	-7,223	-4,070	-289
Loans (F.4)	6,043	11,547	54,436	32,827
Increase (+)	8,763	15,109	62,050	35,407
Reduction (-)	-2,720	-3,562	-7,614	-2,580
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	6,043	11,547	54,436	32,827
Increase (+)	8,763	15,109	62,050	35,407
Reduction (-)	-2,720	-3,562	-7,614	-2,580
Equity and investment fund shares/units (F.5)	8,381	-343	3,461	1,785
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	8,381	-343	3,461	1,785
Increase (+)	8,966	1,424	5,156	5,573
Reduction (-)	-585	-1,767	-1,695	-3,788
Financial derivatives (F.71)	-156	-93	-61	-48
Other accounts receivable (F.8)	7,703	33,773	983	8,958
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	163	2,441	-5,385	-1,282
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,374	-456	-1,601	2,014
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	1,688	4,666	406	-1,917
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-70	-1,852	-3,092	-1,424
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0	0	-1,258	-77
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-40	-46	-42	-95
Statistical discrepancies	-638	1,040	575	-679
Difference between capital and financial accounts (B.9-B.9f)	-632	1,023	607	-632
Other statistical discrepancies (+/-)	-6	17	-32	-47
Change in central government (S.1311) consolidated gross debt ^(1, 2)	63,887	72,682	137,865	75,966
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	534,388	607,070	701,170	748,499
Central government gross debt (level) (b) ^(2, 5)	551,557	624,238	762,104	838,070
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	17,169	17,169	60,934	89,571

***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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of state government (S.1312)*	40,209	54,838	19,447	15,932
Net acquisition (+) of financial assets ⁽²⁾	-2,597	-6,099	2,343	1,196
Currency and deposits (F.2)	-1,920	-6,055	1,892	1,009
Debt securities (F.3)	0	0	0	0
Loans (F.4)	176	-5	-195	-478
Increase (+)	435	221	122	282
Reduction (-)	-259	-226	-317	-760
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	176	-5	-195	-478
Increase (+)	435	221	122	282
Reduction (-)	-259	-226	-317	-760
Equity and investment fund shares/units (F.5)	116	-33	43	1
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	116	-33	43	1
Increase (+)	116	14	43	2
Reduction (-)	0	-47	0	-1
Financial derivatives (F.71)	105	91	161	146
Other accounts receivable (F.8)	-1,074	-97	442	518
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-6,567	-27,024	22,028	3,718
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-5,948	-27,550	21,701	3,958
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-731	-570	216	-305
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	112	201	111	65
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	895	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-61	-48	-481	503
Difference between capital and financial accounts (B.9-B.9f)	-61	-48	-480	503
Other statistical discrepancies (+/-)	0	0	0	0
Change in state government (S.1312) consolidated gross debt ^(1, 2)	30,984	21,666	43,338	21,349
State government contribution to general government debt (a=b-c) ⁽⁵⁾	123,419	145,086	188,424	209,773
State government gross debt (level) (b) ^(2, 5)	123,419	145,086	188,424	209,773
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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of local government (S.1313)*	7,051	8,506	-3,307	-5,474
Net acquisition (+) of financial assets ⁽²⁾	-2,213	-3,394	1,103	1,906
Currency and deposits (F.2)	-1,976	-3,216	820	1,784
Debt securities (F.3)	5	5	0	0
Loans (F.4)	59	-22	172	14
Increase (+)	219	169	318	268
Reduction (-)	-160	-191	-146	-254
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	59	-22	172	14
Increase (+)	219	169	318	268
Reduction (-)	-160	-191	-146	-254
Equity and investment fund shares/units (F.5)	-161	-24	26	18
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-161	-24	26	18
Increase (+)	59	52	64	46
Reduction (-)	-220	-76	-38	-28
Financial derivatives (F.71)	20	39	65	79
Other accounts receivable (F.8)	-160	-176	20	11
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-4,126	-3,811	9,335	1,633
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-4,091	-3,796	9,335	1,646
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-36	-22	0	-13
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1	7	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	41	66	56	43
Difference between capital and financial accounts (B.9-B.9f)	41	66	56	43
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	752	1,367	7,186	-1,892
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	35,453	36,819	44,005	42,114
Local government gross debt (level) (b) ⁽⁵⁾	35,453	36,819	44,005	42,114
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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*	2,433	1,063	10,171	11,643
Net acquisition (+) of financial assets ⁽²⁾	-1,049	-1,469	-9,753	-11,478
Currency and deposits (F.2)	-11,378	-3,016	-876	-1,573
Debt securities (F.3)	9,471	580	-7,613	-8,404
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
Equity and investment fund shares/units (F.5)	-85	-77	-42	34
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-85	-77	-42	34
Increase (+)	0	0	0	34
Reduction (-)	-85	-77	-42	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	943	1,044	-1,220	-1,535
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-1,040	426	-261	-262
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,040	426	-261	-262
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-344	-19	-137	97
Difference between capital and financial accounts (B.9-B.9f)	-344	-19	-137	97
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) ⁽²⁾	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.3 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		Year				
Data are in ...(millions of units of national currency)		2010	2011	2012	2013	2014
Date: 30/09/2014		(1)	(1)	(1)	(1)	forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	30,244	34,958	21,331	21,710	
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	1,398	1,265	1,149	1,067	
	<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)	1,065,758	1,056,941	1,046,296	1,041,940	

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

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