

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: 14/04/2015

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

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: 14/04/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	final	half-finalized	estimated	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-101,265	-108,903	-71,291	-61,391	-45,644
- Central government	S.1311	-36,858	-82,592	-49,190	-38,264	-31,255
- State government	S.1312	-54,838	-19,447	-15,932	-17,541	-7,868
- Local government	S.1313	-8,506	3,307	5,474	5,616	0
- Social security funds	S.1314	-1,063	-10,171	-11,643	-11,202	-6,521
		final	final	half-finalized	estimated	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		743,531	890,978	966,170	1,033,857	1,084,000
<i>By category:</i>						
Currency and deposits	AF.2	3,685	3,681	3,696	3,847	
Debt securities	AF.3	610,699	669,887	765,746	825,101	
Short-term	AF.31	74,185	60,576	78,977	77,611	
Long-term	AF.32	536,514	609,311	686,769	747,490	
Loans	AF.4	129,146	217,409	196,728	204,908	
Short-term	AF.41	15,232	15,139	12,078	11,668	
Long-term	AF.42	113,915	202,270	184,649	193,240	
General government expenditure on:						
Gross fixed capital formation	P.51g	39,638	25,093	22,074	21,113	21,387
Interest (consolidated)	D.41 (uses)	26,315	30,922	34,198	34,542	36,055
Gross domestic product at current market prices	B.1*g	1,075,147	1,055,158	1,049,181	1,058,469	1,086,766

(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: 14/04/2015	Year					
	2011	2012	2013	2014	2015	
Working balance in central government accounts	-41,572	-21,812	-33,186	-20,060	-20,941	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	-93	-61	-48	-18	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 (+/-)	-93	-61	-48	-18	0	
of which: transactions in debt liabilities (+/-)	m	m	m	m	m	
of which: net settlements under swap contracts (+/-)	-93	-61	-48	-18	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	-5,106	-1,211	3,335	2,888	73	
Detail 1	-281	-41	51	-8	21	FONPRODE and FIEM Operations (FAD operations before)
Detail 2	-899	-169	-160	0	0	Local Investment Fund
Detail 3	-172	-9	835	1,518	52	Others funds which are not institutional units
Detail 4	-2,615	-250	433	1,378	0	Others non financial operation not considered in the budget of the year
Detail 5	-1,139	-742	2,176	0	0	Transfers to Social Security
Difference between interest paid (+) and accrued (D.41)(-)	-638	-1,857	-3,386	-5,994	3,840	
Other accounts receivable (+)	-887	-767	1,221	745	1,000	
Detail 1	-887	-767	1,221	745	1,000	Temporal adjustment in taxes
Detail 2						
Other accounts payable (-)	-1,086	-3,911	181	-239	200	
Detail 1	-1,086	-3,911	181	-239	200	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	-4,860	-38,499	-3,869	1,396	435	
Detail 1	18,908	16,806	16,146	19,112		Revenue
Detail 2	-18,957	-17,124	-16,454	-19,265		Expenditure
Detail 3	-4,811	-38,181	-3,561	1,549		Adjustments
Other adjustments (+/-) (please detail)	17,384	-14,474	-13,438	-16,982	-15,862	
Detail 1	-3,197	-1,062	-1,378	-1,265	-2,249	Capital injection into a public corporations and others
Detail 2	-8,279	-7,820	-7,088	-6,786	-6,500	Cancellation of taxes and others
Detail 3	219	103	111	101	0	Export insurance guaranteed by the State
Detail 4	-181	-238	-292	-369	-350	Re-routed items relating to SEPI
Detail 5	-1,225	972	-362	280	-1,597	Military equipment expenditure
Detail 6	-67	-12	37	2	-25	Expenditure for producing coins
Detail 7	29,044	-3,989	-5,318	-5,454	-5,688	Advances to Comunidades Autónomas and Corporaciones Locales
Detail 8	1,070	-2,428	852	-3,491	547	Others adjustments
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-36,858	-82,592	-49,190	-38,264	-31,255	

(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)	2011	2012	2013	2014	2015	
Date: 14/04/2015						
Working balance in state government accounts	-24,430	-26,422	-15,021	-17,206		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	126	192	233	244		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	126	192	233	244		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	126	192	233	244		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-4,232	6,216	-379	398		
<i>Detail 1</i>	-4,237	6,280	-345	412		Others non financial operation not considered in the budget of the year
<i>Detail 2</i>	5	-64	-34	-14		Others funds which are not institutional units
Difference between interest paid (+) and accrued (D.41)(-)	-665	-206	-674	-113		
Other accounts receivable (+)	m	m	m	m		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-98	-46	28	46		
<i>Detail 1</i>	-98	-46	28	46		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	-2,782	3,005	1,497	854		
<i>Detail 1</i>	-549	797	-318	-243		of wich: Capital injection into a public corporations and others
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-22,757	-2,186	-1,616	-1,764		
<i>Detail 1</i>	467	407	-99	260		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-1,649	-1,382	-1,579	-2,001		Cancellation of taxes
<i>Detail 3</i>	-2,495	-3,685	-2,636	-2,234		Capital injection into a public corporations and other
<i>Detail 4</i>	-61	0	11	2		Re-routed operations made by public corporations
<i>Detail 5</i>	-19,019	2,474	2,687	2,209		Others adjustments
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-54,838	-19,447	-15,932	-17,541		
(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: 14/04/2015	2011	2012	Year 2013	2014	2015	
Working balance in local government accounts	-577	4,155	7,951	7,662		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	39	64	79	81		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	39	64	79	81		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	39	64	79	81		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-1,581	1,529	-131	146		
<i>Detail 1</i>	-1,581	1,529	-131	146		Others non financial operation not considered in the budget of the year
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	-4	-325	-79	82		
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	100	-39	199	47		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-6,483	-2,077	-2,545	-2,402		
<i>Detail 1</i>	204	-375	-614	228		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-2,433	-2,588	-2,435	-2,545		Cancellation of taxes
<i>Detail 3</i>	-127	-142	-117	-162		Capital injection into a public corporations
<i>Detail 4</i>	-4,127	1,028	621	77		Others adjustments
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-8,506	3,307	5,474	5,616		

(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: 14/04/2015	2011	2012	Year 2013	2014	2015	
Working balance in social security accounts	1,039	-6,568	-8,365	-10,214		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	1,387	-302	1,373	310		
Detail 1	1,387	-302	1,373	310		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 (+)	-157	-546	-3	302		
Detail 1	-157	-546	-3	302		Adjustment in social contributions
Detail 2						
Other accounts payable (-)	-235	-242	-52	-14		
Detail 1	-235	-242	-52	-14		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)	-3,097	-2,513	-4,596	-1,586		
Detail 1	-2,134	-2,252	-1,532	-1,123		Cancellation of social contributions and others
Detail 2	-360	-349	-410	-301		Cancellation of revenues
Detail 3	1,189	761	-2,313	111		Adjustments due to the differences at the moment of recording in the sources of data
Detail 4	-1,792	-673	-341	-273		Cash operations and others adjustments
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-1,063	-10,171	-11,643	-11,202		

(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: 14/04/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	101,265	108,903	71,291	61,391
Net acquisition (+) of financial assets ⁽²⁾	-630	16,789	2,030	10,340
Currency and deposits (F.2)	-17,606	7,170	-13,276	10,982
Debt securities (F.3)	-8,072	-8,991	124	-1,902
Loans (F.4)	11,520	10,645	3,726	725
<i>Increase (+)</i>	15,499	18,724	7,320	12,396
<i>Reduction (-)</i>	-3,979	-8,079	-3,594	-11,671
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	11,520	10,645	3,726	725
<i>Increase (+)</i>	15,499	18,724	7,320	12,396
<i>Reduction (-)</i>	-3,979	-8,079	-3,594	-11,671
Equity and investment fund shares/units (F.5)	-478	3,489	1,839	1,227
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-478	3,489	1,839	1,227
<i>Increase (+)</i>	1,490	5,263	5,655	2,936
<i>Reduction (-)</i>	-1,968	-1,774	-3,816	-1,709
Financial derivatives (F.71)	37	165	177	0
Other accounts receivable (F.8)	13,969	4,311	9,440	-692
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-7,402	21,868	2,052	-4,322
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-10,802	25,199	5,644	1,672
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	4,658	533	-1,958	-6,352
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2,444	-2,877	-1,743	366
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	-52
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	337	313	281	70
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	895	-1,258	-77	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-46	-42	-95	-26
Statistical discrepancies	1,039	-113	-180	276
Difference between capital and financial accounts (B.9-B.9f)	1,022	-80	-134	308
Other statistical discrepancies (+/-)	17	-33	-47	-32
Change in general government (S.13) consolidated gross debt ^(1,2)	94,272	147,447	75,193	67,686

*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: 14/04/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	36,858	82,592	49,190	38,264
Net acquisition (+) of financial assets ⁽²⁾	33,063	59,974	28,233	28,945
Currency and deposits (F.2)	-5,318	5,335	-14,495	7,882
Debt securities (F.3)	-7,223	-4,070	-289	-127
Loans (F.4)	11,547	54,436	32,827	24,682
Increase (+)	15,109	62,050	35,406	35,539
Reduction (-)	-3,562	-7,614	-2,580	-10,857
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	11,547	54,436	32,827	24,682
Increase (+)	15,109	62,050	35,407	35,539
Reduction (-)	-3,562	-7,614	-2,580	-10,857
Equity and investment fund shares/units (F.5)	-343	3,461	1,785	954
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-343	3,461	1,785	954
Increase (+)	1,424	5,156	5,573	2,652
Reduction (-)	-1,767	-1,695	-3,788	-1,698
Financial derivatives (F.71)	-93	-61	-48	0
Other accounts receivable (F.8)	34,493	873	8,453	-4,446
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	1,721	-5,275	-777	-9,605
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,176	-1,491	2,519	-3,911
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	4,666	406	-1,917	-6,266
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,852	-3,092	-1,424	604
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	-52
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	129	202	217	46
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	-1,258	-77	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-46	-42	-95	-26
Statistical discrepancies	1,040	575	-679	179
Difference between capital and financial accounts (B.9-B.9f)	1,023	607	-633	210
Other statistical discrepancies (+/-)	17	-32	-47	-32
Change in central government (S.1311) consolidated gross debt ^(1, 2)	72,682	137,865	75,966	57,782
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	607,070	701,170	748,499	782,422
Central government gross debt (level) (b) ^(2, 5)	624,238	762,104	838,070	895,852
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	17,169	60,934	89,571	113,430

***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: 14/04/2015	Year			
	2011	2012	2013	2014
Net lending (-) / net borrowing (+) (B.9) of state government (S.1312)*	54,838	19,447	15,932	17,541
Net acquisition (+) of financial assets ⁽²⁾	-6,099	2,343	1,360	1,804
Currency and deposits (F.2)	-6,055	1,892	1,009	402
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-5	-195	-478	-41
Increase (+)	221	122	282	457
Reduction (-)	-226	-317	-760	-498
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-5	-195	-478	-41
Increase (+)	221	122	282	457
Reduction (-)	-226	-317	-760	-498
Equity and investment fund shares/units (F.5)	-33	43	1	1
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-33	43	1	1
Increase (+)	14	43	2	1
Reduction (-)	-47	0	-1	0
Financial derivatives (F.71)	91	161	146	0
Other accounts receivable (F.8)	-97	442	682	1,442
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-27,024	22,028	3,307	7,511
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-27,550	21,701	3,547	7,720
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⁾ (+)	-570	216	-305	-233
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	201	111	65	24
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	895	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-48	-499	756	130
Difference between capital and financial accounts (B.9-B.9f)	-48	-498	756	130
Other statistical discrepancies (+/-)	0	0	0	0
Change in state government (S.1312) consolidated gross debt ^(1, 2)	21,666	43,321	21,355	26,986
State government contribution to general government debt (a=b-c) ⁽⁵⁾	145,086	188,407	209,761	236,747
State government gross debt (level) (b) ^(2, 5)	145,086	188,407	209,761	236,747
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: 14/04/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	8,506	-3,307	-5,474	-5,616
Net acquisition (+) of financial assets ⁽²⁾	-3,394	1,103	2,191	1,534
Currency and deposits (F.2)	-3,216	820	1,784	1,305
Debt securities (F.3)	5	0	0	0
Loans (F.4)	-22	172	14	-57
Increase (+)	169	318	268	259
Reduction (-)	-191	-146	-254	-316
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-22	172	14	-57
Increase (+)	169	318	268	259
Reduction (-)	-191	-146	-254	-316
Equity and investment fund shares/units (F.5)	-24	26	18	27
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-24	26	18	27
Increase (+)	52	64	46	39
Reduction (-)	-76	-38	-28	-12
Financial derivatives (F.71)	39	65	79	0
Other accounts receivable (F.8)	-176	20	296	259
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-3,811	9,335	1,349	292
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-3,796	9,335	1,362	296
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⁾ (+)	-22	0	-13	-5
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	7	0	0	1
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	66	58	42	39
Difference between capital and financial accounts (B.9-B.9f)	66	58	42	39
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1,367	7,188	-1,892	-3,752
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	36,819	44,007	42,115	38,363
Local government gross debt (level) (b) ^{5*}	36,819	44,007	42,115	38,363
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: 14/04/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	1,063	10,171	11,643	11,202
Net acquisition (+) of financial assets ⁽²⁾	-1,469	-9,316	-11,974	-10,434
Currency and deposits (F.2)	-3,016	-876	-1,573	1,394
Debt securities (F.3)	580	-7,613	-8,029	-12,389
Loans (F.4)	0	-2	0	-1
Increase (+)	0	0	0	0
Reduction (-)	0	-2	0	-1
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	-2	0	-1
Increase (+)	0	0	0	0
Reduction (-)	0	-2	0	-1
Equity and investment fund shares/units (F.5)	-77	-42	34	244
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-77	-42	34	244
Increase (+)	0	0	34	244
Reduction (-)	-77	-42	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1,044	-783	-2,406	318
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	426	-588	630	-697
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	426	-588	630	-697
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	-19	-247	-299	-71
Difference between capital and financial accounts (B.9-B.9f)	-19	-247	-299	-71
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0	20	-1	1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-45,444	-42,606	-34,205	-23,676
Social security gross debt (level) (b) ^(2, 5)	17,169	17,188	17,187	17,188
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	62,613	59,794	51,392	40,864

*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 Data are in ...(millions of units of national currency) Date: 14/04/2015		Year				
		2011	2012	2013	2014	2015 forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	34,958	21,331	21,720	14,056	
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	1,264	1,146	1,056	960	
	<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)	1,056,941	1,046,296	1,041,940	1,052,245	
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					