

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Spain

Date: 29/09/2017

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 surplus/ deficit and debt levels and provision of associated data

Member State: Spain Data are in EUR million Date: 29/09/2017	ESA 2010 codes	Year				
		2013	2014	2015	2016	2017
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-71,687	-61,942	-57,004	-50,401	-36,565
- Central government	S.1311	-49,670	-38,151	-29,846	-30,150	-19,463
- State government	S.1312	-16,165	-18,500	-18,701	-9,341	-6,550
- Local government	S.1313	5,689	5,472	4,581	6,847	6,747
- Social security funds	S.1314	-11,541	-10,763	-13,038	-17,757	-17,299
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		979,031	1,041,624	1,073,934	1,107,205	1,145,000
<i>By category:</i>						
Currency and deposits	AF.2	3,696	3,847	4,056	4,247	
Debt securities	AF.3	761,110	821,689	873,570	919,609	
Short-term	AF.31	78,977	77,611	80,798	82,375	
Long-term	AF.32	682,133	744,078	792,772	837,234	
Loans	AF.4	214,224	216,087	196,308	183,349	
Short-term	AF.41	12,078	11,620	11,239	9,485	
Long-term	AF.42	202,146	204,468	185,069	173,864	
General government expenditure on:						
Gross fixed capital formation	P.51g	23,052	22,299	27,096	21,590	21,764
Interest (consolidated)	D.41 (uses)	35,656	36,055	33,281	31,405	30,578
Gross domestic product at current market prices	B.1*g	1,025,693	1,037,820	1,079,998	1,118,522	1,168,236

(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 surplus/ deficit

Member State: Spain		Year					
Data are in EUR million		2013	2014	2015	2016	2017	
Date: 29/09/2017							
Working balance in central government accounts		-33,186	-20,060	-6,807	-13,088	-13,924	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		-48	-18	-2,207	-349	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	-2,165	-303	M	
Other financial transactions (+/-)		-48	-18	-42	-46	M	
of which: transactions in debt liabilities (+/-)		M	M	M	M	M	
of which: net settlements under swap contracts (+/-)		-48	-18	-42	-46	0	
Detail 1		0	0	0	0		Capital gains of the Central Bank
Detail 2							
Non-financial transactions not included in the working balance		3,254	2,731	386	616	401	
Detail 1		7	24	53	8	0	FONPRODE and FIEM Operations (FAD operations before)
Detail 2		-160	0	0	0	0	Local Investment Fund
Detail 3		880	1,659	218	136	377	Other funds which are not institutional units
Detail 4		278	1,048	115	472	24	Other non-financial operation not considered in the budget of the year
Detail 5		2,249	0	0	0	0	Transfers to Social Security
Difference between interest paid (+) and accrued (D.41)(-)		-3,387	-5,983	-9,010	-3,961	-2,284	
Other accounts receivable (+)		1,221	748	607	1,948	5,495	
Detail 1		1,221	748	607	1,948	5,495	Temporal adjustment in taxes
Detail 2							
Other accounts payable (-)		15	-276	906	-606	-1,415	
Detail 1		15	-276	906	-606	-1,415	Tax reimbursements
Detail 2							
Working balance (+/-) of entities not part of central government		M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies		-4,247	1,678	2,113	-774	-115	
Detail 1		16,129	19,421	19,563	20,101		Revenue
Detail 2		-16,395	-19,268	-19,519	-19,355		Expenditure
Detail 3		-3,981	1,525	2,069	-1,520		Adjustments
Other adjustments (+/-) (please detail)		-13,292	-16,971	-15,834	-13,936	-7,621	
Detail 1		-1,372	-1,345	-2,121	-324	-704	Capital injections into public corporations and others
Detail 2		-7,088	-6,786	-7,018	-5,365	-4,895	Cancellation of taxes and others
Detail 3		185	100	146	183	100	Export credit insurance on behalf of the State
Detail 4		-292	-369	-557	-373	-591	Re-routed items relating to SEPI
Detail 5		-362	287	-657	-2,191	281	Military equipment expenditure
Detail 6		37	2	0	0	0	Expenditure for producing coins
Detail 7		-5,318	-5,454	-4,602	-4,764	-247	Advances to Comunidades Autónomas and Corporaciones Locales
Detail 8		918	-3,406	-1,025	-1,102	-1,565	Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)		-49,670	-38,151	-29,846	-30,150	-19,463	

(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 surplus/ deficit

Member State: Spain

Data are in ...(millions of units of national currency)

Date: 29/09/2017

	2013	2014	Year 2015	2016	2017	
Working balance in state government accounts	-15,007	-16,464	-17,723	-8,382		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	226	239	141	115		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	226	239	141	115		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	226	239	141	115		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-351	-111	1,580	199		
<i>Detail 1</i>	-317	-97	1,588	199		Other non-financial operation not considered in the budget of the year
<i>Detail 2</i>	-34	-14	-8	0		Other funds which are not institutional units
Difference between interest paid (+) and accrued (D.41)(-)	-642	-95	1,104	-398		
Other accounts receivable (+)	M	M	m	m		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	28	46	-29	25		
<i>Detail 1</i>	28	46	-29	25		Tax reimbursements
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	1,399	498	877	1,474		
<i>Detail 1</i>	-49	-34	-16	-18		of wich: Capital injections into public corporations and others
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-1,818	-2,613	-4,651	-2,374		
<i>Detail 1</i>	-102	-55	63	-129		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-1,586	-2,361	-1,256	-1,156		Cancellation of taxes
<i>Detail 3</i>	-2,636	-2,205	-2,398	-1,714		Capital injection into a public corporations and other
<i>Detail 4</i>	11	0	0	0		Re-routed operations made by public corporations
<i>Detail 5</i>	2,495	2,008	-1,060	625		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-16,165	-18,500	-18,701	-9,341		

(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 surplus/ deficit

Member State: Spain Data are in EUR million Date: 29/09/2017	2013	2014	Year 2015	2016	2017	
Working balance in local government accounts	8,062	7,842	7,231	9,040		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	78	84	87	86		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	78	84	87	86		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	78	84	87	86		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	121	32	-96	22		
Detail 1	121	32	-96	22		Other non-financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-76	92	4	-7		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	209	16	141	155		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-2,705	-2,594	-2,786	-2,449		
Detail 1	-918	-598	-977	-1,023		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-2,301	-2,203	-1,675	-1,639		Cancellation of taxes
Detail 3	-130	-190	-189	-208		Capital injections into public corporations
Detail 4	644	397	55	421		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	5,689	5,472	4,581	6,847		

(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 surplus/ deficit

Member State: Spain Data are in EUR million Date: 29/09/2017	Year					
	2013	2014	2015	2016	2017	
Working balance in social security accounts	-8,754	-10,205	-11,606	-15,867		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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	1,420	395	79	-23		
<i>Detail 1</i>	1,420	395	79	-23		Other non-financial operation not considered in the budget of the year
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	-24	312	305	289		
<i>Detail 1</i>	-24	312	305	289		Adjustment in social contributions
<i>Detail 2</i>						
Other accounts payable (-)	-95	78	-136	-134		
<i>Detail 1</i>	-95	78	-136	-134		Adjustment in social benefits
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-4,088	-1,343	-1,680	-2,022		
<i>Detail 1</i>	-1,532	-1,172	-997	-896		Cancellation of social contributions and others
<i>Detail 2</i>	-2,190	44	-13	-30		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 3</i>	-366	-215	-670	-1,096		Cash operations and others adjustments
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-11,541	-10,763	-13,038	-17,757		

(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 surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Spain Data are in EUR million Date: 29/09/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	71,687	61,942	57,004	50,401
Net acquisition (+) of financial assets ⁽²⁾	-10,215	4,466	-15,481	-12,627
Currency and deposits (F.2)	-23,693	11,215	1,528	-6,166
Debt securities (F.3)	-12,607	-5,142	-3,810	-370
Loans (F.4)	3,303	506	-2,968	-1,235
Increase (+)	7,217	11,479	2,320	1,804
Reduction (-)	-3,914	-10,973	-5,287	-3,039
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	3,303	506	-2,968	-1,235
Increase (+)	7,217	11,479	2,320	1,804
Reduction (-)	-3,914	-10,973	-5,287	-3,039
Equity and investment fund shares/units (F.5)	11,694	-1,616	-3,814	-1,075
Portfolio investments, net ⁽²⁾	34	244	-335	-133
Equity and investment fund shares/units other than portfolio investments	11,661	-1,860	-3,478	-942
Increase (+)	16,817	2,672	682	107
Reduction (-)	-5,156	-4,532	-4,160	-1,049
Financial derivatives (F.71)	177	-	-	-
Other accounts receivable (F.8)	10,911	-497	-6,417	-3,781
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽³⁾	26,070	-3,445	-7,828	-4,670
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	6,328	1,784	1,220	1,967
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	-4,128	-5,804	-12,115	-10,247
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,743	366	3,065	3,491
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	115	-	-
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	281	120	4	119
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	25,338	-	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-6	-26	-2	-
Statistical discrepancies	-13	-371	-1,386	166
Difference between capital and financial accounts (B.9-B.9f)	-25	-367	-1,373	167
Other statistical discrepancies (+/-)	12	-4	-13	-1
Change in general government (S.13) consolidated gross debt ^(1, 2)	87,529	62,593	32,310	33,271

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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 EUR million Date: 29/09/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	49,670	38,151	29,846	30,150
Net acquisition (+) of financial assets ⁽²⁾	15,724	23,576	17,569	3,111
Currency and deposits (F.2)	-24,912	8,110	-2,035	-11,398
Debt securities (F.3)	-13,020	-3,367	-3,653	-353
Loans (F.4)	31,899	24,364	33,983	21,466
Increase (+)	35,286	34,515	38,433	24,152
Reduction (-)	-3,387	-10,151	-4,450	-2,686
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	31,899	24,364	33,983	21,466
Increase (+)	35,286	34,516	38,433	24,152
Reduction (-)	-3,387	-10,151	-4,450	-2,686
Equity and investment fund shares/units (F.5)	11,680	-1,873	-3,475	-920
Portfolio investments, net ⁽²⁾	-	-	-	-
Equity and investment fund shares/units other than portfolio investments	11,680	-1,873	-3,475	-920
Increase (+)	16,775	2,645	652	67
Reduction (-)	-5,095	-4,518	-4,127	-987
Financial derivatives (F.71)	-48	-	-	-
Other accounts receivable (F.8)	10,125	-3,658	-7,251	-5,684
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽³⁾	23,004	-8,657	-8,348	-3,672
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	2,966	-3,678	-836	176
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	-4,087	-5,718	-9,984	-7,241
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,424	604	2,489	3,237
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	115	-	-
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	217	46	-15	156
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	25,338	-	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-6	-26	-2	-
Statistical discrepancies	-75	-765	-1,101	-460
Difference between capital and financial accounts (B.9-B.9f)	-87	-762	-1,088	-459
Other statistical discrepancies (+/-)	12	-4	-13	-1
Change in central government (S.1311) consolidated gross debt ^(1, 2)	88,321	52,305	37,967	29,128
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	760,606	789,029	790,241	796,647
Central government gross debt (level) (b) ^(2, 5)	850,177	902,482	940,450	969,577
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	89,571	113,453	150,208	172,930

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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 EUR million Date: 29/09/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	16,165	18,500	18,701	9,341
Net acquisition (+) of financial assets ⁽²⁾	1,761	1,826	2,859	344
Currency and deposits (F.2)	1,009	400	1,013	1,252
Debt securities (F.3)	-	-	-	-
Loans (F.4)	-7	82	-221	20
Increase (+)	265	584	333	60
Reduction (-)	-272	-502	-554	-40
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	-7	82	-221	20
Increase (+)	265	584	333	60
Reduction (-)	-272	-502	-554	-40
Equity and investment fund shares/units (F.5)	1	3	-19	-46
Portfolio investments, net ⁽²⁾	-	-	-	-
Equity and investment fund shares/units other than portfolio investments	1	3	-19	-46
Increase (+)	2	3	2	7
Reduction (-)	-1	0	-21	-53
Financial derivatives (F.71)	146	-	-	-
Other accounts receivable (F.8)	612	1,341	2,086	-882
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽³⁾	3,326	6,749	4,023	3,521
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	3,566	6,908	3,439	3,310
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	-	-	-	-
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-305	-233	566	248
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	-	-	-
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	65	74	18	-37
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-	-	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-	-	-	-
Statistical discrepancies	84	346	-254	525
Difference between capital and financial accounts (B.9-B.9f)	84	346	-254	525
Other statistical discrepancies (+/-)	0	0	0	0
Change in state government (S.1312) consolidated gross debt ^(1, 2)	21,337	27,421	25,328	13,731
State government contribution to general government debt (a=b-c) ⁽⁵⁾	210,520	237,941	263,269	277,000
State government gross debt (level) (b) ^(2, 5)	210,520	237,941	263,269	277,000
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	-	-	-	-

***Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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 EUR million Date: 29/09/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-5,689	-5,472	-4,581	-6,847
Net acquisition (+) of financial assets ⁽²⁾	2,227	1,946	1,740	3,942
Currency and deposits (F.2)	1,784	1,314	1,442	3,741
Debt securities (F.3)	0	0	0	0
Loans (F.4)	48	-58	27	1
Increase (+)	303	262	309	314
Reduction (-)	-255	-320	-282	-313
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	48	-58	27	1
Increase (+)	303	262	309	314
Reduction (-)	-255	-320	-282	-313
Equity and investment fund shares/units (F.5)	-21	10	16	25
Portfolio investments, net ⁽²⁾	-	-	-	-
Equity and investment fund shares/units other than portfolio investments	-21	10	16	25
Increase (+)	40	24	28	33
Reduction (-)	-61	-14	-12	-8
Financial derivatives (F.71)	79	-	-	-
Other accounts receivable (F.8)	337	680	255	175
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽²⁾	1,546	-270	-345	-44
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	1,559	-266	-356	-50
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	-	-	-	-
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-13	-5	10	6
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	-	-	-
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	1	1	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-	-	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-	-	-	-
Statistical discrepancies	22	16	8	22
Difference between capital and financial accounts (B.9-B.9f)	22	16	8	22
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-1,894	-3,780	-3,178	-2,927
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	42,109	38,329	35,151	32,223
Local government gross debt (level) (b) ⁽⁵⁾	42,109	38,329	35,151	32,223
Local government holdings of other subsectors debt (level) (c)-	-	-	-	-

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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 EUR million Date: 29/09/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	11,541	10,763	13,038	17,757
Net acquisition (+) of financial assets ⁽²⁾	-12,127	-10,881	-9,922	-17,939
Currency and deposits (F.2)	-1,573	1,391	1,108	239
Debt securities (F.3)	-8,029	-12,389	-11,237	-19,100
Loans (F.4)	0	-1	-1	0
Increase (+)	-	-	-	-
Reduction (-)	0	-1	-1	0
Short term loans (F.41), net	-	-	-	-
Long-term loans (F.42)	0	-1	-1	0
Increase (+)	-	-	-	-
Reduction (-)	0	-1	-1	0
Equity and investment fund shares/units (F.5)	34	244	-335	-133
Portfolio investments, net ⁽²⁾	34	244	-335	-133
Equity and investment fund shares/units other than portfolio investments	-	-	-	-
Increase (+)	-	-	-	-
Reduction (-)	-	-	-	-
Financial derivatives (F.71)	-	-	-	-
Other accounts receivable (F.8)	-2,559	-126	543	1,055
Other financial assets (F.1, F.6)	-	-	-	-
Adjustments ⁽³⁾	632	87	-3,077	86
Net incurrence (-) of liabilities in financial derivatives (F.71)	-	-	-	-
Net incurrence (-) of other accounts payable (F.8)	632	87	-3,077	86
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-	-	-	-
Issuances above(-)/below(+) nominal value	-	-	-	-
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-	-	-	-
Redemptions/repurchase of debt above(+)/below(-) nominal value	-	-	-	-
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-	-	-	-
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-	-	-	-
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-	-	-	-
Statistical discrepancies	-45	32	-39	80
Difference between capital and financial accounts (B.9-B.9f)	-45	32	-39	80
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-1	1	0	-15
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-34,205	-23,676	-14,727	1,335
Social security gross debt (level) (b) ^(2, 5)	17,187	17,188	17,188	17,173
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	51,392	40,864	31,916	15,838

*Please note that the sign convention for net lending/ net borrowing 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: 29/09/2017		Year				
		2013	2014	2015	2016	2017
Statement Number		final	final	final	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	23,921	17,594	16,642	14,016	L
3	Amount outstanding in the government debt from the financing of public undertakings					
<i>LS13_Z.C.L.L.E.FPU Data:</i>		1,056	960	886	806	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)	1,020,366	1,034,392	1,077,707	1,118,268	L
<p>(1) Please indicate status of data: estimated, half-finalized, final.</p> <p>(2) Data to be provided in particular when GNI is substantially greater than GDP.</p>						