



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: 31/03/2020

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: 31/03/2020	ESA 2010 codes	Year				
		2016	2017	2018	2019	2020
		final	final	half-finalized	estimated	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-47.953	-35.138	-30.495	-35.195	
- Central government	S.1311	-28.047	-21.066	-15.920	-16.187	
- State government	S.1312	-9.491	-4.165	-3.326	-6.795	
- Local government	S.1313	6.986	6.868	6.120	3.839	
- Social security funds	S.1314	-17.401	-16.775	-17.369	-16.052	
		final	final	half-finalized	estimated	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1.104.554	1.145.097	1.173.348	1.188.862	1.227.306
<i>By category:</i>						
Currency and deposits	AF.2	4.247	4.462	4.707	4.876	
Debt securities	AF.3	916.672	970.547	1.013.385	1.031.024	
Short-term	AF.31	82.242	75.536	66.422	66.735	
Long-term	AF.32	834.430	895.011	946.963	964.290	
Loans	AF.4	183.635	170.089	155.256	152.961	
Short-term	AF.41	9.485	8.844	6.669	5.889	
Long-term	AF.42	174.149	161.244	148.587	147.072	
General government expenditure on:						
Gross fixed capital formation	P.51g	21.901	23.183	25.715	25.372	
Interest (consolidated)	D.41 (uses)	30.657	29.251	29.301	28.450	
Gross domestic product at current market prices	B.1*g	1.113.840	1.161.878	1.202.193	1.245.331	

(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	2016	2017	2018	2019	2020	
Date: 31/03/2020						
Working balance in central government accounts	-13.088	-13.909	-6.225	-6.516		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned	
Financial transactions included in the working balance	-9.192	-10.008	-7.687	-8.292		
Loans, granted (+)	m	m	m	m		
Loans, repayments (-)	m	m	m	m		
Equities, acquisition (+)	m	m	m	m		
Equities, sales (-)	-303	-186	-61	-44		
Other financial transactions (+/-)	-8.889	-9.822	-7.626	-8.248		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	-46	-49	-53	-6		
Detail 1	0	0	0	0		Capital gains of the Central Bank
Detail 1	-8.843	-9.694	-7.429	-8.242		Differences between reimbursement and issuance values in public debt
Detail 3	0	-79	-144	0		Exchange differences related with public debt
Non-financial transactions not included in the working balance	768	404	267	-34		
Detail 1	5	8	28	15		FONPRODE and FIEM Operations (FAD operations before)
Detail 2	188	-53	167	130		FRR: Risk on behalf of the State (from 2015)
Detail 3	135	139	345	-214		Other funds which are not institutional units
Detail 4	440	310	-337	35		Other non-financial operation not considered in the budget of the year
Detail 5	0	0	64	0		Transfers to Social Security
Difference between interest paid (+) and accrued (D.41)(-)	4.881	4.487	4.154	4.677		
Other accounts receivable (+)	1.894	4.566	1.856	1.426		
Detail 1	1.894	4.566	1.856	1.426		Temporal adjustment in taxes
Detail 2						
Other accounts payable (-)	-448	-1.717	-1.502	-2.560		
Detail 1	-448	-1.205	-554	-2.987		Tax reimbursements
Detail 2		-512	-948	427		Deferred Tax Assets (DTAs) recognized as payable, pending payment
Working balance (+/-) of entities not part of central government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other central government bodies	-447	460	1.527	286		
Detail 1	20.185	20.724	20.603	21.845		Revenue
Detail 2	-19.357	-20.276	-19.766	-21.670		Expenditure
Detail 3	-1.275	12	690	111		Adjustments
Other adjustments (+/-) (please detail)	-12.415	-5.349	-8.310	-5.174		
Detail 1	-327	-860	-1.206	-675		Capital injections into public corporations and others
Detail 2	-1.879	-2.328	-2.463	-1.965		Adjustment due to the differences with cash income: taxes
Detail 3	-1.920	-1.721	-1.975	-2.946		Adjustment due to the differences with cash income: other income
Detail 4	M	M	M	M		Export credit insurance on behalf of the State (until 2014)
Detail 5	-373	-570	-597	-642		Re-routed items relating to SEPI
Detail 6	-2.191	197	705	545		Military equipment expenditure
Detail 7	0	0	0	0		Expenditure for producing coins
Detail 8	-4.764	-1.350	-110	-23		Advances to Comunidades Autónomas and Corporaciones Locales
Detail 9	-961	1.283	-2.664	532		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-28.047	-21.066	-15.920	-16.187		

(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: 31/03/2020	2016	2017	Year 2018	2019	2020	
Working balance in state government accounts	-8.395	-5.659	-3.035	-6.017		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	115	111	80	90		
Loans (+/-)	m	m	m	m		
Equities (+/-)	m	m	m	m		
Other financial transactions (+/-)	115	111	80	90		
of which: transactions in debt liabilities (+/-)	m	m	m	m		
of which: net settlements under swap contracts (+/-)	115	111	80	90		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	232	95	-1.234	-1.282		
Detail 1	232	95	-1.234	-1.284		Other non-financial operation not considered in the budget of the year
Detail 2	0	0	0	2		Other funds which are not institutional units
Difference between interest paid (+) and accrued (D.41)(-)	-405	-117	-28	44		
Other accounts receivable (+)	m	m	m	m		
Detail 1						
Detail 2						
Other accounts payable (-)	25	-65	106	10		
Detail 1	25	-65	106	10		Tax reimbursements
Detail 2						
Working balance (+/-) of entities not part of state government	m	m	m	m		
Net lending (+)/ net borrowing (-) of other state government bodies	1.193	2.325	1.680	2.177		
Detail 1	-18	-83	-85	-47		of wich: Capital injections into public corporations and others
Detail 2						
Other adjustments (+/-) (please detail)	-2.256	-855	-895	-1.817		
Detail 1	-219	704	682	340		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-1.115	-1.117	-1.119	-782		Adjustment due to the differences with cash income
Detail 3	-1.715	-1.651	-1.590	-2.255		Capital injection into a public corporations and other
Detail 4	0	0	0	0		Re-routed operations made by public corporations
Detail 5	793	1.209	1.132	880		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-9.491	-4.165	-3.326	-6.795		

(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: 31/03/2020	2016	2017	Year 2018	2019	2020	
Working balance in local government accounts	9.110	9.378	8.461	6.318		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	86	79	87	67		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	86	79	87	67		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	86	79	87	67		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-55	-133	55	-41		
Detail 1	-55	-133	55	-41		Other non-financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	12	30	13	2		
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	164	182	113	-4		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-2.331	-2.668	-2.609	-2.503		
Detail 1	-931	-801	-922	-1.033		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-1.608	-1.612	-1.626	-1.521		Adjustment due to the differences with cash income
Detail 3	-230	-212	-196	-224		Capital injections into public corporations
Detail 4	438	-43	135	275		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	6.986	6.868	6.120	3.839		

(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: 31/03/2020	2016	2017	Year 2018	2019	2020	
Working balance in social security accounts	-16.675	-15.631	-14.356	-14.869		
<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	29	123	-1.940	-2		
Detail 1	29	123	-1.940	-2		Other non-financial operation not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	289	618	569	808		
Detail 1	289	618	569	808		Adjustment in social contributions
Detail 2						
Other accounts payable (-)	-183	-259	-633	-925		
Detail 1	-183	-259	-633	-925		Adjustment in social benefits
Detail 2						
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		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-861	-1.626	-1.009	-1.064		
Detail 1	-583	-731	-932	-844		Adjustment due to the differences with cash income
Detail 2	5	-152	-113	-71		Adjustments due to the differences at the moment of recording in the sources of data
Detail 3	-283	-743	36	-149		Cash operations and others adjustments
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-17.401	-16.775	-17.369	-16.052		
(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: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	47.953	35.138	30.495	35.195
Net acquisition (+) of financial assets ⁽²⁾	-10.376	15.230	10.306	-6.922
Currency and deposits (F.2)	-6.166	13.651	9.299	-7.154
Debt securities (F.3)	-265	-684	261	779
Loans (F.4)	-2.246	-1.729	-218	-1.307
Increase (+)	1.393	1.253	1.515	1.644
Reduction (-)	-3.639	-2.983	-1.733	-2.951
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-2.246	-1.729	-218	-1.307
Increase (+)	1.393	1.253	1.515	1.644
Reduction (-)	-3.639	-2.983	-1.733	-2.951
Equity and investment fund shares/units (F.5)	-1.060	-1.315	3	-167
Portfolio investments, net ⁽²⁾	-134	-8	-17	-1
Equity and investment fund shares/units other than portfolio investments	-926	-1.307	20	-166
Increase (+)	122	319	309	174
Reduction (-)	-1.048	-1.626	-289	-340
Financial derivatives (F.71)	33	-58	29	38
Other accounts receivable (F.8)	-672	5.365	932	889
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-2.970	-10.251	-12.470	-12.803
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	4.032	-6.079	-10.476	-5.334
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	-370
Issuances above(-)/below(+) nominal value	-10.639	-8.945	-7.226	-8.020
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	3.592	4.746	5.283	4.603
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-81	27	-51	-67
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	126	0	0	-3.615
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-131	426	-80	44
Difference between capital and financial accounts (B.9-B.9f)	-166	396	-102	-14
Other statistical discrepancies (+/-)	35	30	22	58
Change in general government (S.13) consolidated gross debt ^(1, 2)	34.475	40.543	28.251	15.514

*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 ... (millions of units of national currency) Date: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	28.047	21.066	15.920	16.187
Net acquisition (+) of financial assets ⁽²⁾	4.340	31.856	26.473	6.668
Currency and deposits (F.2)	-11.398	6.456	842	-5.788
Debt securities (F.3)	-256	-595	243	662
Loans (F.4)	20.663	25.837	26.423	13.337
Increase (+)	23.735	28.304	27.748	15.983
Reduction (-)	-3.072	-2.467	-1.325	-2.646
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	20.663	25.837	26.423	13.337
Increase (+)	23.735	28.304	27.748	15.983
Reduction (-)	-3.072	-2.467	-1.325	-2.646
Equity and investment fund shares/units (F.5)	-937	-1.257	-33	-142
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-937	-1.257	-33	-142
Increase (+)	58	265	250	165
Reduction (-)	-995	-1.522	-283	-307
Financial derivatives (F.71)	0	-91	-6	0
Other accounts receivable (F.8)	-3.732	1.506	-996	-1.401
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-3.065	-9.791	-6.568	-9.073
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2.142	-5.547	-4.565	-1.731
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	-370
Issuances above(-)/below(+) nominal value	-8.508	-8.934	-6.952	-8.015
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	3.349	4.669	5.012	4.644
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-48	21	-63	-69
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	-3.532
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-241	-39	-30	207
Difference between capital and financial accounts (B.9-B.9f)	-266	-67	-52	151
Other statistical discrepancies (+/-)	25	28	22	56
Change in central government (S.1311) consolidated gross debt ^(1, 2)	29.081	43.092	35.795	13.989
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	794.205	809.750	819.113	818.544
Central government gross debt (level) (b) ^(2, 5)	968.364	1.011.456	1.047.250	1.061.239
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	174.159	201.706	228.137	242.695

***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: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	9.491	4.165	3.326	6.795
Net acquisition (+) of financial assets ⁽²⁾	812	4.286	2.180	-4.169
Currency and deposits (F.2)	1.252	1.631	2.444	-3.477
Debt securities (F.3)	-66	-1	0	0
Loans (F.4)	-206	-86	-159	-113
Increase (+)	59	188	89	75
Reduction (-)	-265	-274	-248	-188
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-206	-86	-159	-113
Increase (+)	59	188	89	75
Reduction (-)	-265	-274	-248	-188
Equity and investment fund shares/units (F.5)	-38	-95	-5	-27
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-38	-95	-5	-27
Increase (+)	7	0	0	0
Reduction (-)	-45	-95	-5	-27
Financial derivatives (F.71)	19	19	27	30
Other accounts receivable (F.8)	-149	2.818	-127	-582
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	3.205	2.148	-71	-837
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	3.086	2.098	-229	-815
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-9	0	-3	-34
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	35	43	149	10
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-33	7	12	2
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	126	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	229	523	-157	-106
Difference between capital and financial accounts (B.9-B.9f)	220	523	-159	-108
Other statistical discrepancies (+/-)	9	0	2	2
Change in state government (S.1312) consolidated gross debt ^(1, 2)	13.736	11.123	5.277	1.683
State government contribution to general government debt (a=b-c) ⁽⁵⁾	276.989	288.112	293.389	295.072
State government gross debt (level) (b) ^(2, 5)	276.995	288.118	293.394	295.077
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	6	6	5	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: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-6.986	-6.868	-6.120	-3.839
Net acquisition (+) of financial assets ⁽²⁾	4.001	4.720	3.482	851
Currency and deposits (F.2)	3.741	4.120	3.357	772
Debt securities (F.3)	2	-4	0	-1
Loans (F.4)	19	29	-13	60
Increase (+)	321	271	146	177
Reduction (-)	-302	-242	-159	-117
Short term loans (F.41), net	0	0	0	-
Long-term loans (F.42)	19	29	-13	60
Increase (+)	321	271	146	177
Reduction (-)	-302	-242	-159	-117
Equity and investment fund shares/units (F.5)	49	44	58	3
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	49	44	58	3
Increase (+)	57	54	59	9
Reduction (-)	-8	-10	-1	-6
Financial derivatives (F.71)	14	14	8	8
Other accounts receivable (F.8)	176	517	72	9
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	134	-977	-602	390
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	136	-984	-601	391
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⁾ (+)	-2	8	-1	-1
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	-1	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	-61	-38	-14	54
Difference between capital and financial accounts (B.9-B.9f)	-61	-38	-14	54
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-2.912	-3.162	-3.254	-2.543
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	32.191	29.033	25.779	23.236
Local government gross debt (level) (b) ==	32.197	29.034	25.780	23.237
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	5	1	1	1

*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: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	17.401	16.775	17.369	16.052
Net acquisition (+) of financial assets ⁽²⁾	-17.660	-5.415	-2.320	-830
Currency and deposits (F.2)	239	1.446	2.656	1.340
Debt securities (F.3)	-19.163	-6.848	-3.231	-3.132
Loans (F.4)	0	0	0	-1
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	-1
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	-1
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	-1
Equity and investment fund shares/units (F.5)	-134	-8	-17	-1
Portfolio investments, net ⁽²⁾	-134	-8	-17	-1
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1.398	-5	-1.728	964
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	302	-1.118	-1.370	-1.281
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	302	-1.118	-1.370	-1.281
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	-59	-22	123	-111
Difference between capital and financial accounts (B.9-B.9f)	-59	-22	123	-111
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-15	10.220	13.801	13.830
Social security contribution to general government debt (a=b-c) ⁽⁶⁾	1.169	18.202	35.067	52.010
Social security gross debt (level) (b) ^(2,5)	17.173	27.393	41.194	55.024
Social security holdings of other subsectors debt (level) (c) ⁽⁶⁾	16.004	9.191	6.127	3.014

*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.

Statement Number	Member State: Spain Data are in ...(millions of units of national currency) Date: 31/03/2020	Year				
		2016 final	2017 final	2018 half-finalized	2019 estimated	2020 forecast
2	Trade credits and advances (AF.81 L)	14.228	12.991	10.803	11.773	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	1.106	1.426	1.896	2.366	L
	<i>Institutional characteristics:</i>	<div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div>				
4	In case of substantial differences between the face value and the present value of government debt, please provide information on	<div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div>				
	i) the extent of these differences:					
	ii) the reasons for these differences:	<div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-top: 1px dotted black; border-bottom: 1px dotted black; height: 15px;"></div>				
10	Gross National Income at current market prices (B.5*g)(2)	1.116.592	1.161.609	1.204.894	1.247.844	L

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

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