



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

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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 euro millions Date: 30/09/2024	ESA 2010 codes	2020	2021	Year 2022	2023	2024
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-111.897	-82.174	-63.105	-52.669	-47.871
- Central government	S.1311	-85.813	-73.547	-41.036	-30.270	-42.813
- State government	S.1312	-2.168	-337	-15.201	-13.726	-3.474
- Local government	S.1313	2.752	3.416	-952	-300	2.378
- Social security funds	S.1314	-26.668	-11.706	-5.916	-8.373	-3.962
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1.346.916	1.429.404	1.504.105	1.575.374	1.622.326
<i>By category:</i>						
Currency and deposits	AF.2	4.959	4.983	5.151	5.286	
Debt securities	AF.3	1.167.044	1.234.304	1.314.947	1.397.719	
Short-term	AF.31	90.990	88.088	65.599	71.665	
Long-term	AF.32	1.076.054	1.146.216	1.249.348	1.326.054	
Loans	AF.4	174.914	190.117	184.007	172.368	
Short-term	AF.41	5.020	4.614	5.680	4.824	
Long-term	AF.42	169.894	185.503	178.327	167.543	
General government expenditure on:						
Gross fixed capital formation	P.51g	29.694	33.591	37.350	44.321	46.795
Interest (consolidated)	D.41 (uses)	25.127	26.170	31.775	35.707	40.012
Gross domestic product at current market prices	B.1*g	1.129.214	1.235.474	1.373.629	1.498.324	1.586.499

(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
Data are in euro millions
Date: 30/09/2024

	2020	2021	Year 2022	2023	2024	
Working balance in central government accounts	-77.986	-62.655	-43.887	-40.799		L
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned	
Financial transactions included in the working balance	-9.397	-8.410	-5.090	-2.047		L
Loans, granted (+)	M	M	M	M		M
Loans, repayments (-)	M	M	M	M		M
Equities, acquisition (+)	M	M	M	M		M
Equities, sales (-)	-79	-505	-1.000	0		L
Other financial transactions (+/-)	-9.318	-7.905	-4.090	-2.047		L
of which: transactions in debt liabilities (+/-)	M	M	M	M		L
of which: net settlements under swap contracts (+/-)	-6	-6	-7	0		L
Detail 1	0	0	0	0		Capital gains of the Central Bank
Detail 2	-9.312	-7.899	-4.083	-2.047		Premiums at issuance on public debt, including coupon sold
Detail 3	0	0	0	0		Exchange differences related to public debt
Non-financial transactions not included in the working balance	-260	-1.524	740	3.200		L
Detail 1	28	-12	11	-15		FONPRODE and FIEM Operations (FAD operations before)
Detail 2	127	125	6	196		FRR: Risk on behalf of the State (from 2015)
Detail 3	-127	177	534	2.311		Other funds which are not institutional units
Detail 4	-288	-1.814	189	708		Other non-financial operations not considered in the budget of the year
Detail 5	0	0	0	0		Transfers to Social Security
Difference between interest paid (+) and accrued (D.41)(-)	5.840	3.480	-1.897	513		L
Other accounts receivable (+)	-163	4.817	2.754	1.748		L
Detail 1	-466	5.115	2.759	1.748		Temporal adjustment in taxes
Detail 2	303	-298	-5	0		COVID Deferrals
Other accounts payable (-)	2.660	-978	-1.826	1.646		L
Detail 1	2.669	148	-2.756	422		Tax reimbursements
Detail 2	-9	-1.126	930	1.224		Deferred Tax Assets (DTAs) recognized as payable, pending payment
Working balance (+/-) of entities not part of central government	M	M	M	M		M
Net lending (+)/ net borrowing (-) of other central government bodies	-1.293	657	3.183	4.411		L
Detail 1	21.587	23.182	32.771	25.068		Revenue
Detail 2	-22.405	-22.577	-31.792	-23.743		Expenditure
Detail 3	-475	52	2.204	3.086		Adjustments
Other adjustments (+/-) (please detail)	-5.214	-8.934	4.987	1.058		L
Detail 1	-1.344	-2.040	-2.084	-2.894		Capital injections into public corporations and others
Detail 2	-1.637	-3.199	-1.378	-2.716		Adjustment due to the differences with cash income: taxes
Detail 3	-1.640	-1.698	-1.597	-1.665		Adjustment due to the differences with cash income: other income
Detail 4	-359	-306	-278	-362		Re-routed items relating to SEPI
Detail 5	334	392	-545	1.763		Military equipment expenditure
Detail 6	-48	-16	135	-9		Expenditure for producing coins
Detail 7	-218	-593	2.613	-1.462		Advances to Comunidades Autónomas and Corporaciones Locales
Detail 8	-302	-1.474	8.121	8.403		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-85.813	-73.547	-41.036	-30.270		-42.813

(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: 30/09/2024

	2020	2021	Year 2022	2023	2024	
Working balance in state government accounts	-4.898	4.175	-7.391	-9.340		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	87	81	41	-5		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	87	81	41	-5		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	87	81	41	-5		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	811	-480	-2.350	-1.777		
<i>Detail 1</i>	811	-480	-2.350	-1.777		Other non-financial operations not considered in the budget of the year
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	433	152	-173	-903		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	76	20	-50	45		
<i>Detail 1</i>	76	20	-50	45		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	1.896	1.664	564	1.110		
<i>Detail 1</i>	-73	-30	-54	-32		of wich: Capital injections into public corporations and others
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-573	-5.949	-5.842	-2.856		
<i>Detail 1</i>	-624	-6.528	-5.136	-885		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 2</i>	-965	-1.001	-996	-853		Adjustment due to the differences with cash income
<i>Detail 3</i>	-1.850	-1.921	-2.200	-2.000		Capital injection into public corporations and other
<i>Detail 4</i>	0	0	0	0		Re-routed operations made by public corporations
<i>Detail 5</i>	972	975	975	969		Deferred liquidation of the financial system
<i>Detail 6</i>	1.894	2.526	1.515	-87		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-2.168	-337	-15.201	-13.726		

(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 euro millions Date: 30/09/2024	2020	2021	Year 2022	2023	2024	
Working balance in local government accounts	4.820	4.769	3.686	1.640		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	62	62	55	11		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	62	62	55	11		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	62	62	55	11		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	89	-48	-199	-54		
Detail 1	89	-48	-199	-54		Other non-financial operations not considered in the budget of the year
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	1	3	-5	51		
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	71	208	267	-139		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-2.291	-1.578	-4.756	-1.809		
Detail 1	129	411	-3.249	-23		Adjustments due to the differences at the moment of recording in the sources of data
Detail 2	-2.090	-1.526	-1.530	-1.409		Adjustment due to the differences with cash income
Detail 3	-226	-266	-170	-248		Capital injections into public corporations
Detail 4	-104	-197	193	-129		Other adjustments
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	2.752	3.416	-952	-300		

(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 euro millions Date: 30/09/2024	Year					
	2020	2021	2022	2023	2024	
Working balance in social security accounts	-25.319	-12.944	-4.636	-6.748		
<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	-1.650	1.147	-148	-181		
<i>Detail 1</i>	-1.650	1.147	-148	-181		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 (+)	237	550	1.049	1.301		
<i>Detail 1</i>	-31	818	1.049	1.301		Adjustment in social contributions
<i>Detail 2</i>	268	-268	0	0		COVID Deferrals
Other accounts payable (-)	-1.088	-70	-946	-2.025		
<i>Detail 1</i>	-1.088	-70	-946	-2.025		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)	1.152	-389	-1.235	-720		
<i>Detail 1</i>	-983	-241	-857	-875		Adjustment due to the differences with cash income
<i>Detail 2</i>	-23	9	-61	-165		Adjustments due to the differences at the moment of recording in the sources of data
<i>Detail 3</i>	2.158	-157	-317	320		Cash operations and others adjustments
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-26.668	-11.706	-5.916	-8.373		
(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	Year			
Data are in euro millions	2020	2021	2022	2023
Date: 30/09/2024				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	111.897	82.174	63.105	52.669
Net acquisition (+) of financial assets ⁽²⁾	12.383	37.224	15.004	2.757
Currency and deposits (F.2)	14.507	32.620	15.128	-1.223
Debt securities (F.3)	758	755	395	3
Loans (F.4)	-2.775	-3.059	-3.765	-2.933
Increase (+)	2.312	1.967	2.510	811
Reduction (-)	-5.087	-5.026	-6.275	-3.744
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-2.775	-3.059	-3.765	-2.933
Increase (+)	2.312	1.967	2.510	811
Reduction (-)	-5.087	-5.026	-6.275	-3.744
Equity and investment fund shares/units (F.5)	142	-330	-185	-417
Portfolio investments, net ⁽²⁾	318	382	396	-81
Equity and investment fund shares/units other than portfolio investments	-176	-712	-581	-336
Increase (+)	190	209	491	64
Reduction (-)	-366	-921	-1.072	-400
Financial derivatives (F.71)	220	206	97	-157
Other accounts receivable (F.8)	-469	7.032	3.334	7.484
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-2.734	-36.643	-3.366	15.774
Net incurrence (-) of liabilities in financial derivatives (F.71)	340	206	158	6
Net incurrence (-) of other accounts payable (F.8)	-1.295	-30.300	-13.216	-313
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	325	-6.075	-95	196
Issuances above(-)/below(+) nominal value	-7.123	-6.354	4.677	13.657
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	5.066	5.633	5.122	2.245
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-47	41	-12	-17
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	980	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-774	0	0
Statistical discrepancies	1.007	-269	-43	68
Difference between capital and financial accounts (B.9-B.9f)	1.048	-217	-152	250
Other statistical discrepancies (+/-)	-41	-52	110	-182
Change in general government (S.13) consolidated gross debt ^(1, 2)	122.553	82.487	74.701	71.268

***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 euro millions Date: 30/09/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	85.813	73.547	41.036	30.270
Net acquisition (+) of financial assets ⁽²⁾	24.661	35.159	42.253	18.987
Currency and deposits (F.2)	910	13.377	20.308	-2.913
Debt securities (F.3)	566	600	382	-170
Loans (F.4)	25.944	9.424	11.258	19.280
Increase (+)	30.754	14.173	17.171	22.592
Reduction (-)	-4.810	-4.749	-5.913	-3.312
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	25.944	9.424	11.258	19.280
Increase (+)	30.754	14.173	17.171	22.592
Reduction (-)	-4.810	-4.749	-5.913	-3.312
Equity and investment fund shares/units (F.5)	126	-117	-723	-342
Portfolio investments, net ⁽²⁾	177	425	-27	-31
Equity and investment fund shares/units other than portfolio investments	-51	-542	-696	-311
Increase (+)	190	209	364	59
Reduction (-)	-241	-751	-1.060	-370
Financial derivatives (F.71)	191	177	78	-171
Other accounts receivable (F.8)	-3.076	11.698	10.950	3.303
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	327	-35.200	-4.446	25.633
Net incurrence (-) of liabilities in financial derivatives (F.71)	340	206	158	6
Net incurrence (-) of other accounts payable (F.8)	1.894	-28.168	-14.452	9.469
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	325	-6.075	-95	196
Issuances above(-)/below(+) nominal value	-7.050	-6.380	4.723	13.661
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	4.859	5.609	5.227	2.320
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-41	31	-7	-19
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	351	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-774	0	0
Statistical discrepancies	166	169	-57	621
Difference between capital and financial accounts (B.9-B.9f)	202	221	-155	793
Other statistical discrepancies (+/-)	-36	-52	98	-172
Change in central government (S.1311) consolidated gross debt ^(1, 2)	110.967	73.674	78.784	75.511
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	936.169	997.409	1.061.052	1.114.490
Central government gross debt (level) (b) ^(2, 5)	1.207.740	1.281.415	1.360.199	1.435.710
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	271.571	284.005	299.147	321.219

***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 euro millions Date: 30/09/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	2.168	337	15.201	13.726
Net acquisition (+) of financial assets ⁽²⁾	6.382	18.527	-5.146	182
Currency and deposits (F.2)	5.125	16.105	-7.250	-1.657
Debt securities (F.3)	14	-4	84	46
Loans (F.4)	358	44	31	-20
Increase (+)	489	188	247	255
Reduction (-)	-131	-144	-216	-275
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	358	44	31	-20
Increase (+)	489	188	247	255
Reduction (-)	-131	-144	-216	-275
Equity and investment fund shares/units (F.5)	5	19	138	29
Portfolio investments, net ⁽²⁾	81	72	11	24
Equity and investment fund shares/units other than portfolio investments	-76	-53	127	5
Increase (+)	0	0	127	5
Reduction (-)	-76	-53	0	0
Financial derivatives (F.71)	21	21	16	15
Other accounts receivable (F.8)	859	2.342	1.835	1.769
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-339	-10.497	-5.557	-5.705
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-547	-10.554	-5.527	-5.639
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	7	31	7	18
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	207	17	-32	-86
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-6	9	-5	2
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	701	250	-16	-52
Difference between capital and financial accounts (B.9-B.9f)	705	249	-25	-48
Other statistical discrepancies (+/-)	-4	0	9	-5
Change in state government (S.1312) consolidated gross debt ^(1, 2)	8.912	8.619	4.482	8.149
State government contribution to general government debt (a=b-c) ⁽⁵⁾	303.986	312.608	317.046	325.148
State government gross debt (level) (b) ^(2, 5)	303.992	312.611	317.093	325.242
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	5	3	47	94

***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 euro millions Date: 30/09/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-2.752	-3.416	952	300	
Net acquisition (+) of financial assets ⁽²⁾	2.559	4.150	4.431	1.857	
Currency and deposits (F.2)	3.003	2.381	3.568	1.313	
Debt securities (F.3)	12	-1	27	27	
Loans (F.4)	-15	34	20	45	
Increase (+)	129	167	166	202	
Reduction (-)	-144	-133	-146	-157	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-15	34	20	45	
Increase (+)	129	167	166	202	
Reduction (-)	-144	-133	-146	-157	
Equity and investment fund shares/units (F.5)	28	2	30	-8	
Portfolio investments, net ⁽²⁾	76	61	42	21	
Equity and investment fund shares/units other than portfolio investments	-48	-59	-12	-29	
Increase (+)	0	0	0	0	
Reduction (-)	-48	-59	-12	-29	
Financial derivatives (F.71)	8	8	4	0	
Other accounts receivable (F.8)	-477	1.726	782	480	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-1.090	63	-5.467	-1.777	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-1.089	-571	-5.467	-1.777	
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⁾ (+)	-1	5	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	629	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	6	29	355	-121	
Difference between capital and financial accounts (B.9-B.9f)	6	31	351	-121	
Other statistical discrepancies (+/-)	0	-3	4	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-1.279	827	271	260	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	21.920	22.779	23.047	23.278	
Local government gross debt (level) (b) ^{(a) =}	21.953	22.780	23.050	23.310	
Local government holdings of other subsectors debt (level) (c) ^{(a) =}	32	1	3	32	

***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 euro millions Date: 30/09/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	26.668	11.706	5.916	8.373
Net acquisition (+) of financial assets ⁽²⁾	4.805	1.494	2.033	4.105
Currency and deposits (F.2)	5.470	757	-1.498	2.034
Debt securities (F.3)	-2.595	59	2.531	491
Loans (F.4)	-1	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	-1	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-1	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	-1	0	0	0
Equity and investment fund shares/units (F.5)	-17	-235	371	-95
Portfolio investments, net ⁽²⁾	-17	-176	371	-95
Equity and investment fund shares/units other than portfolio investments	0	-59	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	-59	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1.948	913	629	1.675
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-1.276	-652	1.368	-2.109
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1.276	-652	1.368	-2.109
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	134	-718	-324	-374
Difference between capital and financial accounts (B.9-B.9f)	135	-718	-324	-374
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	30.331	11.830	8.992	9.995
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	84.840	96.608	102.960	112.458
Social security gross debt (level) (b) ^(2, 5)	85.356	97.185	106.178	116.173
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	515	578	3.218	3.715

***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: 30/09/2024	Year				
		2020 final	2021 final	2022 final	2023 half-finalized	2024 forecast
2	Trade credits and advances (AF.81 L)	10.800	12.010	12.376	14.153	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	Data:	2.716	3.217	3.441	3.669	L
	Institutional characteristics:					
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)	1.131.273	1.243.722	1.379.630	1.491.103	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.					