

**SÍNTESIS DE LA CONTABILIDAD NACIONAL DE ESPAÑA. BASE 2000**  
**Cuentas de operaciones no financieras de los sectores y subsectores**  
**1.10 Sociedades no financieras**

13/7/11

millones de euros

	Código	2003	2004	2005	2006	2007	2008	2009	2010
<b>RECURSOS</b>	<b>R</b>	968.579	1.046.276	1.143.606	1.270.625	1.355.327	1.374.211	1.254.146	1.280.497
Producción de bienes y servicios	P.1	930.157	1.003.317	1.099.822	1.213.121	1.288.220	1.309.331	1.190.654	1.222.724
<i>Producción de mercado</i>	P.11	925.971	998.710	1.094.712	1.207.377	1.281.975	1.302.911	1.184.972	1.216.889
<i>Producción para uso final propio</i>	P.12	4.186	4.607	5.110	5.744	6.245	6.420	5.682	5.835
Rentas de la propiedad	D.4	19.153	22.091	25.806	37.710	44.639	37.962	33.843	28.619
<i>Intereses</i>	D.41	5.163	5.963	6.250	7.151	7.681	7.270	6.814	3.776
<i>Otras rentas de la propiedad distintas de intereses</i>	D.42/45	13.990	16.128	19.556	30.559	36.958	30.692	27.029	24.843
<i>Rentas distribuidas de las sociedades</i>	D.42	12.144	14.333	17.117	20.330	23.760	26.840	25.654	23.579
<i>Otras rentas de la propiedad</i>	D.43/45	1.846	1.795	2.439	10.229	13.198	3.852	1.375	1.264
Cotizaciones sociales	D.61	5.047	5.593	6.092	6.256	6.450	7.648	8.883	8.910
<i>Cotizaciones sociales efectivas</i>	D.611	-	-	-	-	-	-	-	-
<i>Cotizaciones sociales imputadas</i>	D.612	5.047	5.593	6.092	6.256	6.450	7.648	8.883	8.910
Otras transferencias corrientes	D.7	3.850	4.031	4.393	4.709	4.946	5.008	5.216	5.072
Transferencias de capital a cobrar	D.9	8.603	9.927	5.907	7.530	9.210	11.808	10.399	10.674
<i>Otras transferencias de capital</i>	D.92/99	8.603	9.927	5.907	7.530	9.210	11.808	10.399	10.674
Transferencias de capital a pagar (-)	D.9	1.769	1.317	1.586	1.299	1.862	2.454	5.151	4.498
<i>Impuestos sobre el capital (-)</i>	D.91	-604	-742	-711	-1.028	-1.168	-904	-668	-663
<i>Otras transferencias de capital (-)</i>	D.92/99	2.373	2.059	2.297	2.327	3.030	3.358	5.819	5.161
<b>EMPLEOS</b>	<b>E</b>	997.795	1.083.733	1.208.408	1.361.774	1.471.253	1.459.006	1.276.035	1.275.934
Consumos intermedios	P.2	553.654	602.127	673.470	756.569	801.143	792.873	691.397	710.362
Remuneración de los asalariados	D.1	239.984	253.105	272.190	293.367	316.091	332.387	314.402	309.294
Impuestos netos sobre producción e importaciones	D.2-D.3	860	1.299	1.550	1.500	969	1.304	2.049	2.154
<i>Impuestos s/producción e importaciones</i>	D.2	4.809	5.157	5.783	6.169	6.475	6.871	7.207	7.472
<i>Subvenciones (-)</i>	D.3	-3.949	-3.858	-4.233	-4.669	-5.506	-5.567	-5.158	-5.318
Rentas de la propiedad	D.4	50.403	57.999	66.315	90.233	108.358	110.214	89.975	75.261
<i>Intereses</i>	D.41	21.242	23.999	26.920	36.571	51.873	57.699	39.354	30.749
<i>Otras rentas de la propiedad distintas de intereses</i>	D.42/45	29.161	34.000	39.395	53.662	56.485	52.515	50.621	44.512
<i>Rentas distribuidas de las sociedades</i>	D.42	27.509	32.198	38.976	46.686	48.786	50.197	49.819	43.807
<i>Otras rentas de la propiedad</i>	D.43/45	1.652	1.802	419	6.976	7.699	2.318	802	705
Impuestos s/ la renta, el patrimonio, etc.	D.5	21.392	24.321	30.024	33.871	41.620	26.085	19.927	16.119
Prestac. Soc. distintas de transf. soc. en especie	D.62	5.047	5.593	6.092	6.256	6.450	7.648	8.883	8.910
Otras transferencias corrientes	D.7	10.124	10.849	12.273	13.605	15.021	15.609	15.116	15.450
Ajuste variación part. neta Hog. en reservas FFPP	D.8	-	-	-	-	-	-	-	-
Formación bruta de capital fijo	P.51	114.380	126.466	144.437	161.470	175.915	168.325	130.018	133.633
<i>De ella: Consumo de capital fijo</i>	K.1	63.870	70.407	77.749	85.691	93.100	99.904	102.522	105.590
Var. existencias y adquisiciones - cesiones de objetos valiosos	P.52/53	1.367	1.672	1.497	3.895	4.771	4.109	3.775	4.885
Adquisiciones - cesiones de act. no financieros no producidos	K.2	584	302	560	1.008	915	452	493	-134

**SALDOS CONTABLES (R-E)**

**I y II Cuentas corrientes**

**I. Cuenta de producción**

Valor añadido bruto [=P1-P2] B.1b 376.503 401.190 426.352 456.552 487.077 516.458 499.257 512.362

**II. Cuentas de distribución y utilización de la renta**

II.1. Distribución primaria de la renta

Cuenta de explotación

Excedente bruto de explotación [=B1b-D1(E)-(D2-D3)(E)] B.2b 135.659 146.786 152.612 161.685 170.017 182.767 182.806 200.914

Cuenta de asignación de la renta primaria

Saldo de rentas primarias bruto [=B2b+D1(R)+D4(R-E)] B.5b 104.409 110.878 112.103 109.162 106.298 110.515 126.674 154.272

Cuenta de distribución secundaria de la renta

Renta disponible bruta [=B5b+D5/D7(R-E)] B.6b 76.743 79.739 74.199 66.395 54.603 73.829 96.847 127.775

Cuenta de redistribución de la renta en especie

Renta disponible ajustada bruta [=B6b+D63(R-E)] B.7b 76.743 79.739 74.199 66.395 54.603 73.829 96.847 127.775

II.2. Cuenta de utilización de la renta disponible

Ahorro bruto [=B7b+D8(R-E)-P4] B.8b 76.743 79.739 74.199 66.395 54.603 73.829 96.847 127.775

**III. Cuentas de acumulación**

**III.1. Cuenta de capital**

III.1.1. Cuenta de variaciones del patrimonio neto

Variaciones del patrimonio neto debidas

al ahorro y a las transferencias de capital [=B8b+D9-K1] B.10.1 23.245 20.576 3.943 -10.467 -27.425 -11.813 9.875 37.357

III.1.2. Cuenta de adquisición de activos no financieros

Capacidad(+)/Necesidad(-) de financ. [=B8b+D9-P51-P52/53-K2] B.9 -29.216 -37.457 -64.802 -91.149 -115.926 -84.795 -21.889 4.563

**III.2 Cuenta financiera (véase cuadro 2.7.b)**

Operaciones financieras netas (OFN)

Ajuste: C(+)/N(-) de financiación menos OFN B.9 -30.465 -38.188 -64.121 -93.166 -121.037 -76.965 -13.635 14.205

1.249 731 -681 2.017 5.111 -7.830 -8.254 -9.642

Fuente: INE y estimación BE. El BE ha simplificado el esquema de presentación de las cuentas.

Última información disponible publicada por el INE el 30/6/11

EUR millions

2009-II	2009-III	2009-IV	2010-I	2010-II	2010-III	2010-IV	2011-I	Code
...	...	...	...	...	...	...	...	<b>R RESOURCES</b>
...	...	...	...	...	...	...	...	P.1 Production of goods and services
...	...	...	...	...	...	...	...	P.11 Market output
...	...	...	...	...	...	...	...	P.12 Output for own final use
8.612	8.320	8.342	6.927	7.566	6.612	7.514	7.061	D.4 Property income
1.716	1.676	1.684	978	883	872	1.043	1.216	D.41 Interest
6.896	6.644	6.658	5.949	6.683	5.740	6.471	5.845	D.42/45 Other property income excluding interest
...	...	...	...	...	...	...	...	D.42 Distributed income of corporations
...	...	...	...	...	...	...	...	D.43/45 Other property income
2.141	2.135	2.341	2.280	2.217	2.058	2.355	2.301	D.61 Social contributions
...	...	...	...	...	...	...	...	D.611 Actual social contributions
...	...	...	...	...	...	...	...	D.612 Imputed social contributions
1.331	1.003	1.385	1.377	1.199	1.024	1.472	1.221	D.7 Other current transfers
2.605	1.545	5.203	1.797	2.194	1.980	4.703	1.743	D.9 Capital transfers receivable
2.605	1.545	5.203	1.797	2.194	1.980	4.703	1.743	D.92/99 Other capital transfers
851	1.409	831	2.585	684	1.414	-185	2.540	D.9 Capital transfers payable (-)
-163	-170	-179	-148	-156	-176	-183	-131	D.91 Capital taxes (-)
1.014	1.579	1.010	2.733	840	1.590	-2	2.671	D.92/99 Other capital transfers (-)
...	...	...	...	...	...	...	...	<b>U USES</b>
...	...	...	...	...	...	...	...	P.2 Intermediate consumption
79.118	75.418	82.848	74.481	78.243	74.807	81.763	75.267	D.1 Compensation of employees
558	874	-346	982	802	783	-413	942	D.2-D.3 Net taxes on production and imports
1.832	1.807	1.831	1.840	1.892	1.919	1.821	1.920	D.2 Taxes on production and imports
-1.274	-933	-2.177	-858	-1.090	-1.136	-2.234	-978	D.3 Subsidies (-)
21.775	19.314	21.876	17.901	18.829	18.010	20.521	18.997	D.4 Property income
9.729	8.226	8.348	7.781	7.155	7.442	8.371	8.442	D.41 Interest
12.046	11.088	13.528	10.120	11.674	10.568	12.150	10.555	D.42/45 Other property income excluding interest
...	...	...	...	...	...	...	...	D.42 Distributed income of corporations
...	...	...	...	...	...	...	...	D.43/45 Other property income
3.685	9.918	5.555	699	3.442	7.682	4.296	339	D.5 Current taxes on income, wealth, etc.
2.141	2.135	2.341	2.280	2.217	2.058	2.355	2.301	D.62 Social benefits other than social transfers in kind
3.846	3.708	3.434	4.133	3.701	3.815	3.801	3.899	D.7 Other current transfers
-	-	-	-	-	-	-	-	D.8 Adjustment for change in net equity of hous. in PF reserves
34.726	34.430	19.978	39.462	38.318	34.350	21.503	38.050	P.51 Gross fixed capital formation
25.638	25.694	25.733	26.020	26.370	26.598	26.602	26.903	K.1 Of which: consumption of fixed capital
-215	-6.456	5.070	6.165	-207	-7.442	6.369	8.442	P.52/53 Changes in inventories and net acq. of valuables
197	127	111	40	46	-149	-71	8	K.2 Acquisitions less disposals of non-financial non-prod. assets
<b>BALANCING ITEMS (R-U)</b>								
<b>I and II Current accounts</b>								
<b>I. Production account</b>								
128.768	122.070	135.088	116.602	131.306	122.853	141.601	123.747	B.1b Gross value added [=P1-P2]
<b>II. Distribution and use of income accounts</b>								
<b>II.1. Primary distribution of income accounts</b>								
Generation of income account								
49.092	45.778	52.586	41.139	52.261	47.263	60.251	47.538	B.2b Gross operating surplus [=B1b-D1(U)-(D2-D3)(U)]
Allocation of primary income account								
35.929	34.784	39.052	30.165	40.998	35.865	47.244	35.602	B.5b Gross balance of primary income [=B2b+D1(R)+D4(R-U)]
Secondary distribution of income account								
29.729	22.161	31.448	26.710	35.054	25.392	40.619	32.585	B.6b Gross disposable income [=B5b+D5/D7(R-U)]
Redistribution of income in kind account								
29.729	22.161	31.448	26.710	35.054	25.392	40.619	32.585	B.7b Gross adjusted disposable income [=B6b+D63(R-U)]
<b>II.2. Use of disposable income account</b>								
29.729	22.161	31.448	26.710	35.054	25.392	40.619	32.585	B.8b Gross saving [=B7b+D8(R-U)-P4]
<b>III. Accumulation accounts</b>								
<b>III.1. Capital account</b>								
<b>III.1.1. Change in net worth account</b>								
Changes in net worth due to								
7.547	-579	11.749	5.072	11.562	2.188	18.535	9.965	B10.1 saving and capital transfers [=B8b+D9-K1]
<b>III.1.2. Acquisitions of non-financial assets account</b>								
-1.523	-2.986	12.323	-14.575	-225	2.027	17.336	-9.632	B.9 Net lending(+) or net borrowing(-) [=B8b+D9-P51-P52/53-K2]
<b>III.2. Financial account (see Table 2.7.b)</b>								
6.120	2.049	7.003	-9.116	7.575	2.699	13.046	-7.292	B.9 Net financial transactions (NFT)
-7.643	-5.035	5.320	-5.459	-7.800	-672	4.290	-2.340	Adjustment: NL(+)/NB(-) less NFT