

SÍNTESIS DE LA CONTABILIDAD NACIONAL DE ESPAÑA. AÑO BASE 2015
Cuentas Trimestrales No Financieras de los Sectores Institucionales (CTNFSI)
23.i Sociedades no financieras

millones de euros

	Código	2016	2017	2018	2019	2020	2021	2022	2023
RECURSOS	R	...	...	...	...	...	...	...	...
Producción de bienes y servicios	P.1	...	...	...	...	...	...	...	...
Rentas de la propiedad	D.4	50.608	51.184	63.476	67.901	57.565	50.221	57.026	79.857
Intereses	D.41	3.467	4.322	4.379	4.892	4.274	4.689	6.364	22.026
Otras rentas de la propiedad distintas de intereses	D.42/45	47.141	46.862	59.097	63.009	53.291	45.532	50.662	57.831
Cotizaciones sociales	D.61	6.345	5.585	5.351	6.707	6.759	6.745	6.795	7.394
Otras transferencias corrientes	D.7	6.419	6.397	7.400	7.733	8.283	8.963	9.383	9.354
Transferencias de capital a cobrar	D.9	4.441	4.451	5.324	4.916	8.884	11.399	9.661	8.291
Otras transferencias de capital	D.92/99	4.441	4.451	5.324	4.916	8.884	11.399	9.661	8.291
Transferencias de capital a pagar (-)	D.9	-1.950	-1.850	-2.355	-2.152	-3.334	-3.651	-2.078	-2.172
Impuestos sobre el capital (-)	D.91	-1.374	-1.371	-1.287	-1.372	-930	-1.192	-1.195	-1.017
Otras transferencias de capital (-)	D.92/99	-576	-479	-1.068	-780	-2.404	-2.459	-883	-1.155
EMPLEOS	E	...	...	...	...	...	...	...	...
Consumos intermedios	P.2	...	...	...	...	...	...	...	...
Remuneración de los asalariados	D.1	320.139	338.033	354.127	379.041	360.581	386.970	422.563	464.898
Impuestos netos sobre producción e importaciones	D.2-D.3	1.509	1.522	1.738	1.781	-4.190	-419	904	1.631
Impuestos s/producción e importaciones	D.2	8.414	8.570	9.053	9.522	9.427	10.559	11.745	13.637
Subvenciones (-)	D.3	-6.905	-7.048	-7.315	-7.741	-13.617	-10.978	-10.841	-12.006
Rentas de la propiedad	D.4	83.623	90.290	103.755	112.167	95.697	80.347	92.569	130.433
Intereses	D.41	13.628	12.030	11.375	11.408	9.485	8.525	13.994	37.743
Otras rentas de la propiedad distintas de intereses	D.42/45	69.995	78.260	92.380	100.759	86.212	71.822	78.575	92.690
Impuestos s/ la renta, el patrimonio, etc.	D.5	18.265	19.025	21.420	18.508	16.987	23.019	27.098	32.788
Prestac. Soc. distintas de transf. soc. en especie	D.62	5.394	4.659	5.560	6.634	7.555	7.611	7.573	7.863
Otras transferencias corrientes	D.7	15.310	15.718	16.776	17.826	17.009	20.220	21.517	20.948
Formación bruta de capital fijo	P.51g	140.997	152.609	166.538	178.272	153.282	157.755	168.572	173.315
De ella: Consumo de capital fijo	P.51c	111.277	115.139	118.045	122.654	126.282	134.298	148.941	153.801
Var. existencias y adquisiciones - cesiones de objetos valiosos	P.52/53	8.545	8.444	11.535	8.729	-1.119	17.095	16.383	10.261
Adquisiciones - cesiones de act. no financieros no producidos	NP	-532	-687	-1.362	-790	-1.149	-1.747	-2.628	-2.471
SALDOS CONTABLES (R-E)									
I y II Cuentas corrientes									
I. Cuenta de producción									
Valor añadido bruto [=P1-P2]	B.1g	576.628	606.521	626.693	655.976	571.669	623.225	715.390	768.970
II. Cuentas de distribución y utilización de la renta									
II.1. Distribución primaria de la renta									
Cuenta de explotación									
Excedente bruto de explotación [=B1g-D1(E)-(D2-D3)(E)]	B.2g	254.980	266.966	270.828	275.154	215.278	236.674	291.923	302.441
Cuenta de asignación de la renta primaria									
Saldo de rentas primarias bruto [=B2g+D4(R-E)]	B.5g	221.965	227.860	230.549	230.888	177.146	206.548	256.380	251.865
Cuenta de distribución secundaria de la renta									
Renta disponible bruta [=B5g+D5/D7(R-E)]	B.6g	195.760	200.440	199.544	202.360	150.637	171.406	216.370	207.014
Cuenta de redistribución de la renta en especie									
Renta disponible ajustada bruta [=B6g+D63(R-E)]	B.7g	195.760	200.440	199.544	202.360	150.637	171.406	216.370	207.014
II.2. Cuenta de utilización de la renta disponible									
Ahorro bruto [=B7g+D8(R-E)-P4]	B.8g	195.760	200.440	199.544	202.360	150.637	171.406	216.370	207.014
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 [=B8g+D9-P51c]	B.10.1	86.974	87.902	84.468	82.470	29.905	44.856	75.012	59.332
III.1.2. Cuenta de adquisición de activos no financieros									
Capacidad(+)/Necesidad(-) de financ. [=B8g+D9-P51-P52/53-NP]	B.9	49.241	42.675	25.802	18.913	5.173	6.051	41.626	32.028
III.2 Cuenta financiera (véase cuadro 2.6.b)									
Operaciones financieras netas (OFN)	B.9	41.158	33.707	14.298	7.349	-6.035	12.710	31.781	26.937
Ajuste: C(+)/N(-) de financiación menos OFN		8.083	8.968	11.504	11.564	11.208	-6.659	9.845	5.091

Fuente: INE.

Última información disponible publicada por el INE 02/04/24

SUMMARY OF THE SPANISH NATIONAL ACCOUNTS. BASE YEAR 2015
Quarterly Non-Financial Accounts for the Institutional Sectors (QNFAIS)
23.1e Non-financial corporations

EUR millions

2022-I	2022-II	2022-III	2022-IV	2023-I	2023-II	2023-III	2023-IV	Code
...	...	...	...	...	...	...	...	R RESOURCES
...	...	...	...	...	...	...	...	P.1 Production of goods and services
11.493	16.733	14.808	13.992	14.543	26.047	20.682	18.585	D.4 Property income
1.241	1.300	1.758	2.065	3.936	5.093	6.313	6.684	<i>D.41 Interest</i>
10.252	15.433	13.050	11.927	10.607	20.954	14.369	11.901	<i>D.42/45 Other property income excluding interest</i>
1.698	1.687	1.698	1.712	1.847	1.835	1.848	1.864	D.61 Social contributions
2.269	2.730	1.859	2.525	2.221	2.411	2.335	2.387	D.7 Other current transfers
483	1.140	1.049	6.989	1.029	1.342	1.559	4.361	D.9 Capital transfers receivable
483	1.140	1.049	6.989	1.029	1.342	1.559	4.361	<i>D.92/99 Other capital transfers</i>
-372	-499	-404	-803	-344	-513	-349	-966	D.9 Capital transfers payable (-)
-243	-322	-308	-322	-240	-246	-249	-282	<i>D.91 Capital taxes (-)</i>
-129	-177	-96	-481	-104	-267	-100	-684	<i>D.92/99 Other capital transfers (-)</i>
...	...	...	...	...	...	...	...	U USES
...	...	...	...	...	...	...	...	P.2 Intermediate consumption
102.033	103.962	106.482	110.086	112.154	113.857	116.799	122.088	D.1 Compensation of employees
1.583	951	1.413	-3.043	2.279	623	2.205	-3.476	D.2-D.3 Net taxes on production and imports
2.758	2.939	3.037	3.011	3.608	2.956	4.045	3.028	<i>D.2 Taxes on production and imports</i>
-1.175	-1.988	-1.624	-6.054	-1.329	-2.333	-1.840	-6.504	<i>D.3 Subsidies (-)</i>
15.861	28.002	22.641	26.065	21.938	41.812	31.755	34.928	D.4 Property income
2.137	2.912	3.018	5.927	7.278	9.059	10.110	11.296	<i>D.41 Interest</i>
13.724	25.090	19.623	20.138	14.660	32.753	21.645	23.632	<i>D.42/45 Other property income excluding interest</i>
86	6.402	9.169	11.441	67	9.220	9.446	14.055	D.5 Current taxes on income, wealth, etc.
1.892	1.880	1.893	1.908	1.964	1.952	1.965	1.982	D.62 Social benefits other than social transfers in kind
5.006	5.730	4.903	5.878	4.949	5.266	5.099	5.634	D.7 Other current transfers
40.987	41.678	42.473	43.434	43.439	43.490	41.469	44.917	P.51g Gross fixed capital formation
36.985	37.121	37.399	37.436	38.005	38.311	38.742	38.743	<i>P.51c Of which: consumption of fixed capital</i>
-492	1.817	3.808	11.250	98	1.038	1.870	7.255	P.52/53 Changes in inventories and net acq. of valuables
-487	-789	-542	-810	-913	-102	-678	-778	NP Acquisitions less disposals of non-financial non-prod. assets
BALANCING ITEMS (R-U)								
I and II Current accounts								
I. Production account								
162.615	174.398	178.683	199.694	184.525	188.860	188.289	207.296	<i>B.1g Gross value added [=P1-P2]</i>
II. Distribution and use of income accounts								
II.1. Primary distribution of income accounts								
Generation of income account								
58.999	69.485	70.788	92.651	70.092	74.380	69.285	88.684	<i>B.2g Gross operating surplus [=B1g-D1(U)-(D2-D3)(U)]</i>
Allocation of primary income account								
54.631	58.216	62.955	80.578	62.697	58.615	58.212	72.341	<i>B.5g Gross balance of primary income [=B2g+D1(R)+D4(R-U)]</i>
Secondary distribution of income account								
51.614	48.621	50.547	65.588	59.785	46.423	45.885	54.921	<i>B.6g Gross disposable income [=B5g+D5/D7(R-U)]</i>
Redistribution of income in kind account								
51.614	48.621	50.547	65.588	59.785	46.423	45.885	54.921	<i>B.7g Gross adjusted disposable income [=B6g+D63(R-U)]</i>
II.2. Use of disposable income account								
51.614	48.621	50.547	65.588	59.785	46.423	45.885	54.921	<i>B.8g Gross saving [=B7g+D8(R-U)-P4]</i>
III. Accumulation accounts								
III.1. Capital account								
III.1.1. Change in net worth account								
Changes in net worth due to								
14.740	12.141	13.793	34.338	22.465	8.941	8.353	19.573	<i>B10.1 saving and capital transfers [=B8g+D9-P51c]</i>
III.1.2. Acquisitions of non-financial assets account								
11.717	6.556	5.453	17.900	17.846	2.826	4.434	6.922	<i>B.9 Net lending(+) or net borrowing(-) [=B8g+D9-P51-P52/53-NP]</i>
III.2. Financial account (see Table 2.6.b)								
-8.305	10.385	6.279	23.423	6.861	4.612	7.224	8.240	<i>B.9 Net financial transactions (NFT)</i>
20.022	-3.829	-826	-5.523	10.985	-1.786	-2.790	-1.318	<i>Adjustment: NL(+)/NB(-) less NFT</i>

Source: INE.

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