

Directorate General Economics, Statistics and Research

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Central Balance Sheet Data Office Microdata (CBI)
BELab User's Guide

Statistics Department

Available Data: 1995 – 2021

DOI: 10.48719/BELab.CBI9521_01

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1 Introduction

The Banco de España's BELab data laboratory offers economic and financial information on non-financial corporations or microdata from the Central Balance Sheet Data Office. The key characteristics are:

- a) Mass access to the CBSDO database.
- b) Obtainment of over 100 variables per firm per year, uniformly formulated.
- c) Time series since 1995.
- d) Around 900,000 firms a year (for the latest years of the series), of which around 600,000 firms per year have passed CBSO quality standards.
- e) Exit data in .csv format.

2 Description of the dataset

Some of the characteristics of the dataset contained in MCB are presented schematically below.

Identification codes	CIF / Internal code
Time series	From 1995 onwards
Frequency	Yearly
Frequency of data submission to BELab	Twice a year (June and November)
Updating schedule	<ul style="list-style-type: none">- In November of year N the year N-1 is uploaded for the first time and year N-2 is updated for the last time;- in June N+1, the year N-1 is updated.
Geographic coverage	CBSO Spanish non-financial corporations
Source of the data	<ul style="list-style-type: none">- The data come from the mandatory deposits of annual accounts in the Mercantile Registries, on the basis of the Agreement signed between the Banco de España and CORPME. Analytical variables are offered, constructed by the Central Balance Sheet Data Office on the basis of the basic information in the annual accounts.- Data are provided whether they meet or not with the CBSO quality standards and indicators are provided to enable them to be realised if necessary.

Information exit formats

- Exit data in .csv format.
- The data distinguish between when the variable takes the value zero from when that variable is missing (blank).
- By default, all available variables are provided and it is up to the researcher to use them or not in their project.

Universe

Economic and financial information on non-financial corporations

3 Citations

For any study or other document which is made available to the public and contains information derived from the provided data, the researcher is obliged to properly cite the data source as:

"BELab. Banco de España/CORPME, Colegio de Registradores de la Propiedad y Mercantiles de España. CBI. DOI: 10.48719/BELab.CBI9521_01"

4 List of identifying variables

Nomenclature	Code	Description	Values
Firm Identifier	id	This represents the internal numerical identifier associated with the Firm. It has a length of 9 numerical positions. It does not have a limited list of values.	
Year	any	This represents the year associated with the information of this row in the data file. It has a length of four numerical positions. It does not have a limited list of values.	
Tax identification number (NIF; periodic)	cif	This represents the tax identification number (NIF) associated with the Firm. It has a length of 9 alphanumerical positions. It does not have a limited list of values.	
Firm Name	nom	This represents the company name associated with the Firm. It has a length of 100 alphanumerical positions. It does not have a limited list of values.	
Year of Incorporation	anyconst	This represents the year in which the Firm was incorporated. It has a length of 4 numerical positions. It does not have a limited list of values.	
Sectorised	revc	Indicator of whether the questionnaire has passed the Sectorised Test. It only has representative values if the CBB database is involved, since in the CBA database all firms are sectorised and have a constant value 'S'. It has a length of 1 alphanumerical position.	S Questionnaire that has passed the Sectorised test N Questionnaire that has not passed the Sectorised test

CNAE09 (periodic)	cnae09	4-digit Spanish INE National Classification of Economic Activities (CNAE 2009) code (sector). It has a length of 4 alphanumerical positions. It has a limited list of values.	
CNAE2009 divisions (periodic)	sect09	CNAE 2009 division code. It has a length of 2 numerical positions. It has a limited list of values.	
CNAE2009 sections (periodic)	gsec09	CNAE 2009 section code. It has a length of one alphanumerical position. It has a limited list of values.	
Type of Questionnaire	cues	Identifier of Sub-type of Questionnaire It has a length of one alphanumerical position.	N Normal R Short-form
Size per European Recommendation	tamrec	Identifier of Size according to criteria of European Recommendation '2003/361/EC' it has a length of 1 numerical position.	0 Not reported 1 Large 2 Medium 3 Small 4 Microfirm
Statistical Size	tamest	Identifier of Size calculated with statistical criteria. It has a length of 1 numerical position.	0 Not informed 1 Large 2 Medium 3 Small 4 Microfirm
Indicator of ownership	grup	identifier of public or private ownership of firms It has a length of 1 numerical position.	0 Not reported 1 Private 2 Públicas, unclassified 3 State (central government)-owned 4 Regional government-owned 5 Local government-owned
Listed on the stock market	bols	Indicator of whether the firm is stock market-listed or not. If the firm is listed, this indicator codifies the type of market. It has a length of 1 numerical position.	0 Unlisted 1 Listed for Ring Trading 2 Listed on Continuous Market 3 Listed on Ibex35 5 Only listed abroad 6 MAB (Alternative Stock Market) 7 Listing suspended 8 Not traded

Postcode	codpos	Postcode Identifier associated with the Firm's registered office. It has a length of 5 numerical positions. It does not have a limited list of values.	
Consistent Staff	peco	Indicator of whether the Questionnaire has passed the Consistent Staff Test. It only contains representative values if the CBB database is involved, since this does not apply for the CBA database and takes a constant value 'S'. It has a length of 1 alphanumeric position.	S Yes N No
Status (demographic situation)	esta	This represents the Status associated with the Firm. It has a length of 1 numerical position.	0 Comparable 1 Incomplete 2 Newly created 3 Without activity 5 Low
Tax identification number related company (absorbing/hived-off company)	cab	This represents the tax identification number (NIF) associated with the absorbing or hived-off Firm (representative of the Related Group) to which the Firm belongs. This information will be blank if the Firm associated with the Questionnaire does not belong to a Related Group. It has a length of 9 alphanumeric positions. It does not have a limited list of values or associated master table.	
Date of filing of insolvency status	alta_sitc	Represents the date (year/month/day format) on which the firm's insolvency status was filed. This figure takes the value '0' if the Firm associated with the Questionnaire does not file for Insolvency. It has a length of 8 numerical positions. It does not have a limited list of values or an associated master table.	
Deregistering of insolvency status	baja_sitc	Represents the date (year/month/day format) on which the firm's insolvency status was deregistered. This figure takes the value '0' if the Firm associated with the Questionnaire does not file for Insolvency. It has a length of 8 numerical positions. It does not have a limited list of values or an associated master table.	
Compliance with CBSO quality standards (quality)	calidad	Reports on whether the firm complies or not with CBSO-defined quality standards, including the standard of reliable units.	S Does comply N Fails to comply
Reliable units	fiab	Available only for CBB database. Reports on whether the firm, in the CBSO's opinión, presents its data with reliable units.	S Yes, they are reliable N No, they are not reliable

<p>Tax identification number (NIF) latest controlling firm</p>	<p>nif_dom</p>	<p>This represents the identifier alphanumerical code of the latest controlling firm of the Corporate Group to which the Firm belongs. This figure takes the value '0' if the Firm does not belong to a Corporate Group.</p> <p>It has a length of 9 alphanumerical positions. If the latest controlling parent is foreign, an alphanumerical code whose first four positions are X999 is shown.</p> <p>It does not have a limited list of values or an associated master table.</p>
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5 Information blocks and list of available variables

The blocks of information that the user can access are listed below. The variables that are amounts are presented in thousands of euros.

Profit and loss account	Current year code	Previous year code
<p>1. VALUE OF OUTPUT (subsidiaries included)</p> <p>1. Net amount of turnover</p> <p>2. Variation in finished and in-progress goods stocks level</p> <p>3. Tasks performed by the company for assets</p> <p>4. Other operating income unclassified</p> <p>2. INPUTS (taxes included)</p> <p>1. Net purchases and work performed by other companies</p> <p>2. (-) Variation in goods and raw materials stocks level</p> <p>3. Other operating costs</p> <p>S.1. GROSS VALUE ADDED AT FACTOR COST (1 - 2)</p> <p>3. PERSONNEL COSTS</p> <p>S.2. GROSS OPERATING PROFIT (S.1 - 3)</p> <p>4. NET FINANCIAL REVENUE</p> <p>1. Financial revenue</p> <p>1. Dividends</p> <p>2. Other financial revenue</p> <p>3. Unclassified</p> <p>2. Financial costs</p> <p>5. NET DEPRECIATION, IMPAIRMENT AND OPERATING PROVISIONS</p> <p>S.3. ORDINARY NET PROFIT (S.2 + 4 - 5)</p> <p>6. IMPAIRMENT AND GAINS (LOSSES) ON DISPOSALS</p> <p>1. Gains (losses) on disposals and non-recoverable losses</p> <p>1. In tangible and intangible fixed assets</p> <p>2. In financial instruments</p> <p>3. Unclassified</p> <p>2. Impairment losses (reversals)</p>	<p>c200075_current</p> <p>c200001_current</p> <p>c200003_current</p> <p>c200005_current</p> <p>c200006_current</p> <p>c200076_current</p> <p>c200010_current</p> <p>c200011_current</p> <p>c200012_current</p> <p>c200015_current</p> <p>c200025_current</p> <p>c200030_current</p> <p>c290042_current</p> <p>c290037_current</p> <p>c290031_current</p> <p>c290308_current</p> <p>c200034_current</p> <p>c290041_current</p> <p>c200043_current</p> <p>c290046_current</p> <p>c290059_current</p> <p>c200051_current</p> <p>c200048_current</p> <p>c200049_current</p> <p>c200306_current</p> <p>c290055_current</p>	<p>c200075_previous</p> <p>c200001_previous</p> <p>c200003_previous</p> <p>c200005_previous</p> <p>c200006_previous</p> <p>c200076_previous</p> <p>c200010_previous</p> <p>c200011_previous</p> <p>c200012_previous</p> <p>c200015_previous</p> <p>c200025_previous</p> <p>c200030_previous</p> <p>c290042_previous</p> <p>c290037_previous</p> <p>c290031_previous</p> <p>c290308_previous</p> <p>c200034_previous</p> <p>c290041_previous</p> <p>c200043_previous</p> <p>c290046_previous</p> <p>c290059_previous</p> <p>c200051_previous</p> <p>c200048_previous</p> <p>c200049_previous</p> <p>c200306_previous</p> <p>c290055_previous</p>

1. In tangible and intangible fixed assets	c200052_current	c200052_previous
2. In financial instruments	c290053_current	c290053_previous
3. Unclassified	c200307_current	c200307_previous
3. Unclassified	c200062_current	c200062_previous
7. CHANGES IN FAIR VALUE AND OTHER GAINS (LOSSES)	c290068_current	c290068_previous
8. CORPORATE INCOME TAXES	c200069_current	c200069_previous
S.4. PROFIT (LOSS) FOR THE YEAR (S.3 + 6 + 7 - 8)	c290070_current	c290070_previous
1. Proposed distribution of profit	c290071_current	c290071_previous
2. Retained earnings	c290088_current	c290088_previous
Memorandum item: Output adjustment of distribution and real estate corporations	c200002_current	c200002_previous

Balance sheet		
I. NON-CURRENT ASSETS	c200115_current	c200115_previous
1. Intangible assets	c200089_current	c200089_previous
2. Tangible fixed assets and investment property	c200098_current	c200098_previous
1. Tangible fixed assets	c200093_current	c200093_previous
2. Investment property	c200094_current	c200094_previous
3. Long-term financial investment	c200103_current	c200103_previous
1. In group companies and associates	c200099_current	c200099_previous
2. Other long-term financial investments	c200100_current	c200100_previous
3. Unclassified	c200102_current	c200102_previous
II. CURRENT ASSETS	c200134_current	c200134_previous
1. Non-current assets held for sale	c200116_current	c200116_previous
2. Inventories	c200117_current	c200117_previous
3. Trade and other receivables	c200121_current	c200121_previous
1. Trade debtors	c209118_current	c209118_previous
2. Other accounts receivable	c209119_current	c209119_previous
4. Short-term financial investments	c200128_current	c200128_previous
1. In group companies and associates	c200122_current	c200122_previous
2. Other short-term financial investments	c200125_current	c200125_previous
3. Unclassified	c200126_current	c200126_previous
5. Cash and cash equivalents	c200129_current	c200129_previous
6. Prepayments	c200130_current	c200130_previous
ASSETS (I+II) = LIABILITIES (III a VI)	c200135_current	c200135_previous

III. EQUITY	c200145_current	c200145_previous
1. Own funds	c200142_current	c200142_previous
1. Net paid-up capital	c200136_current	c200136_previous
2. Reserves and share premium	c200139_current	c200139_previous
3. Other equity instruments	c200140_current	c200140_previous
2. Valuation adjustments	c200143_current	c200143_previous
3. Grants, donations and legacies received	c200144_current	c200144_previous

IV. NON-CURRENT LIABILITIES		
1. Special debts	c200158_current	c200158_previous
2. Long-term external funds	c200146_current	c200146_previous
1. Long-term funds from financial institutions	c200151_current	c200151_previous
2. Other long-term external funds	c209147_current	c209147_previous
1. Long-term securities other than shares	c209150_current	c209150_previous
2. Other long-term external resources	c200148_current	c200148_previous
V. CURRENT LIABILITIES	c209149_current	c209149_previous
1. Liabilities linked to non-current assets held for sale	c200180_current	c200180_previous
2. Short-term interest-bearing external funds	c200159_current	c200159_previous
1. Short-term funds from financial institutions	c209166_current	c209166_previous
2. Other short-term interest-bearing external funds	c209160_current	c209160_previous
1. Short-term securities other than shares	c209165_current	c209165_previous
2. Other short-term interest-bearing external resources	c200161_current	c200161_previous
3. Other short-term interest-bearing external funds unclassified (short-form questionnaire)	c209162_current	c209162_previous
3. Short-term non-interest-bearing external funds	c209163_current	c209163_previous
1. Suppliers	c209179_current	c209179_previous
2. Other non-interest-bearing credits	c209167_current	c209167_previous
1. Other trade credits	c209178_current	c209178_previous
2. Other non-trade credits	c200172_current	c200172_previous
3. Other non-interest-bearing credits unclassified (short-form questionnaire)	c209173_current	c209173_previous
3. Accrued expenses	c209174_current	c209174_previous
VI. PROVISIONS	c200176_current	c200176_previous
	c200177_current	c200177_previous

Margins		
- Gross value added at factor cost / Output	c200377_current	c200377_previous
- Gross operating profit / Output	c200378_current	c200378_previous
- Gross operating profit / Gross value added at factor cost	c200227_current	c200227_previous
- Profit for the year / Gross value added at factor cost	c200228_current	c200228_previous

Profitability ratios (Calculated with tangible assets at book values)		
- R.1 Ordinary return on investment (at book value) (final balance)	c269212_current	c269212_previous
- R.2 Interest on borrowed funds and similar costs to interest-bearing borrowing (final balance)	c269206_current	c269206_previous
- R.3 Ordinary return on equity (at book value) (final balance)	c260213_current	c260213_previous
- R.4 Return on investment - cost debt (R.1 - R.2) (at book value) (final balance)	c269214_current	c269214_previous

Ratios of financial position
- Debt ratio (interest-bearing borrowed funds to interest-bearing liabilities, at book value, final balance) (E.1)
- Debt ratio [external interest-bearing funds to (gross operating profit + financial revenue), final balance] (E.2)
- Debt ratio. Interest burden [interest on borrowed funds to (gross operating profit + financial revenue)]

c200275_current
c209223_current
c200224_current

c200275_previous
c209223_previous
c200224_previous

Average payment and collection periods
- Average supplier payment periods (days)
- Average customer collection period (days)
- Net trade financing (days)
- Non-current trade receivables + Customers - Advances from customers
- Net turnover + Estimate of VAT charged to customers for domestic transactions
- Non-current trade creditors + Balance of suppliers - Advances to suppliers
- Supplies + Estimate of VAT borne by suppliers for domestic transactions

c209237_current
c209234_current
c209238_current
c209232_current
c209233_current
c209235_current
c209236_current

c209237_previous
c209234_previous
c209238_previous
c209232_previous
c209233_previous
c209235_previous
c209236_previous

Employees and personnel costs
A. AVERAGE NUMBER OF EMPLOYEES (units)
1. Average number of permanent employees
2. Average number of non-permanent employees
3. Average number of employees unclassified
B. PERSONNEL COSTS
1. Wages and salaries
2. Social Security costs
3. Personnel costs unclassified
C. PERSONNEL COSTS PER EMPLOYEE (euro) (B / A)

c200084_current
c200082_current
c200083_current
c200309_current
c200025_current
c200016_current
c200023_current
c200024_current
c200085_current

c200084_previous
c200082_previous
c200083_previous
c200309_previous
c200025_previous
c200016_previous
c200023_previous
c200024_previous
c200085_previous

In addition to the above information, an additional datablock has been prepared with information on the distribution of employment by gender. If you are interested in accessing this data block, please inform BELab staff.

Permanent employees. Men
Permanent employees. Women
Non-regular employees. Men
Non-regular employees. Women

c4120_undefined
c4121_undefined
c4122_undefined
c4123_undefined

c41209_undefined
c41219_undefined
c41229_undefined
c41239_undefined