

Directorate General Strategy, People and Data

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Central Balance Sheet Data Office Microdata (CBI)

BELab User's Guide

Statistics Department

Available Data: 1995 – 2024

DOI: 10.48719/BELab.CBI9524_01

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1 Introduction

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

- a) More than 20 attributes and 115 numeric variables per company and year.
- b) Historical series since 1995 with a consistent formulation.
- c) More than 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.
- d) Exit data in .csv format.

2 Description of the dataset

Time series	From 1995 onwards
Frequency	Yearly
Frequency of data submission to BELab	Twice a year (June and December)
Updating schedule	<ul style="list-style-type: none">- In December 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	<ul style="list-style-type: none">- 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	Sample of non-financial companies resident in Spain with coverage exceeding 50% of GVA (Gross Value Added) and employment

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.CBI9524_01"

4 List of identifying variables

Concept	Variable Name	Type	Values
Firm Identifier (Intern numeric identifier of the company)	id	Nine-digit numerical	
Year	any	Four-digit numerical	
Tax identification number (Anonymized)	cif	64-digit Alphanumeric	
Year of Incorporation	anyconst	Four-digit numerical	
Sectorized (Indicator of whether it has passed the Sector-Specific Test or not)	revc	One-digit numerical	S Passed the Sectorised test N Has not passed the Sectorised test
CNAE09 (periodic)	cnae09	Four-digit Alphanumeric	
CNAE2009 divisions	sect09	Two-digit numerical	See Excel with Variable detail
CNAE2009 sections	gsec09	One-digit Alphanumeric	See Excel with Variable detail
Type of Questionnaire	cues	One-digit Alphanumeric	N Normal R Short-form
Size per European Recommendation '2003/361/CE'	tamrec	One-digit numerical	0 Not reported 1 Large 2 Medium 3 Small 4 Microfirm
Statistic Size	tamest	One-digit numerical	0 Not informed 1 Large 2 Medium 3 Small 4 Microfirm
Indicator of ownership	grup	One-digit numerical	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	One-digit numerical	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	Five-digit numerical	
Consistent Staff	peco	One-digit Alphanumerical	S Yes N No
Status (demographic situation)	esta	One-digit numerical	0 Comparable 1 Incomplete 2 Newly created 3 Without activity 4 In liquidation 5 Low
Tax identification number related company (absorbing/hived-off company) Anonymized	cab	64-digit Alphanumerical	
Date of filing of insolvency status	alta_sitc	Eight-digit numerical (format 'YYYYMMDD')	
Deregistering of insolvency status	baja_sitc	Eight-digit numerical (format 'YYYYMMDD')	
Compliance with CBSO quality standards (quality)	calidad	One-digit Alphanumerical	S Does comply "Missing value" Does comply N Fails to comply
Reliable units	fiab	One-digit Alphanumerical	S Yes, they are reliable N No, they are not reliable
Tax identification number (NIF) latest controlling firm	nif_dom	64-digit Alphanumerical.	
Foreign latest controlling firm	Fore_dom	One-digit Alphanumerical	S Foreign dominant N Not foreign dominant

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
1. VALUE OF OUTPUT (subsidies included)	c200075_current	c200075_previous
1. Net amount of turnover	c200001_current	c200001_previous
2. Variation in finished and in-progress goods stocks level	c200003_current	c200003_previous
3. Tasks performed by the company for assets	c200005_current	c200005_previous
4. Other operating income unclassified	c200006_current	c200006_previous
2. INPUTS (taxes included)	c200076_current	c200076_previous
1. Net purchases and work performed by other companies	c200010_current	c200010_previous
2. (-) Variation in goods and raw materials stocks level	c200011_current	c200011_previous
3. Other operating costs	c200012_current	c200012_previous
S.1. GROSS VALUE ADDED AT FACTOR COST (1 - 2)	c200015_current	c200015_previous
3. PERSONNEL COSTS	c200025_current	c200025_previous
S.2. GROSS OPERATING PROFIT (S.1 - 3)	c200030_current	c200030_previous
4. NET FINANCIAL REVENUE	c290042_current	c290042_previous
1. Financial revenue	c290037_current	c290037_previous
1. Dividends	c290031_current	c290031_previous
2. Other financial revenue	c290308_current	c290308_previous
3. Unclassified	c200034_current	c200034_previous
2. Financial costs	c290041_current	c290041_previous
5. NET DEPRECIATION, IMPAIRMENT AND OPERATING PROVISIONS	c200043_current	c200043_previous
S.3. ORDINARY NET PROFIT (S.2 + 4 - 5)	c290046_current	c290046_previous
6. IMPAIRMENT AND GAINS (LOSSES) ON DISPOSALS	c290059_current	c290059_previous
1. Gains (losses) on disposals and non-recoverable losses	c200051_current	c200051_previous
1. In tangible and intangible fixed assets	c200048_current	c200048_previous
2. In financial instruments	c200049_current	c200049_previous
3. Unclassified	c200306_current	c200306_previous
2. Impairment losses (reversals)	c290055_current	c290055_previous
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
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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	c200158_current	c200158_previous
1. Special debts	c200146_current	c200146_previous
2. Long-term external funds	c200151_current	c200151_previous
1. Long-term funds from financial institutions	c209147_current	c209147_previous
2. Other long-term external funds	c209150_current	c209150_previous
1. Long-term securities other than shares	c200148_current	c200148_previous
2. Other long-term external resources	c209149_current	c209149_previous
V. CURRENT LIABILITIES	c200180_current	c200180_previous
1. Liabilities linked to non-current assets held for sale	c200159_current	c200159_previous

2. Short-term interest-bearing external funds	c209166_current	c209166_previous
1. Short-term funds from financial institutions	c209160_current	c209160_previous
2. Other short-term interest-bearing external funds	c209165_current	c209165_previous
1. Short-term securities other than shares	c200161_current	c200161_previous
2. Other short-term interest-bearing external resources	c209162_current	c209162_previous
3. Other short-term interest-bearing external funds unclassified (short-form questionnaire)	c209163_current	c209163_previous
3. Short-term non-interest-bearing external funds	c209179_current	c209179_previous
1. Suppliers	c209167_current	c209167_previous
2. Other non-interest-bearing credits	c209178_current	c209178_previous
1. Other trade credits	c200172_current	c200172_previous
2. Other non-trade credits	c209173_current	c209173_previous
3. Other non-interest-bearing credits unclassified (short-form questionnaire)	c209174_current	c209174_previous
3. Accrued expenses	c200176_current	c200176_previous
VI. PROVISIONS	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)	c200275_current	c200275_previous
- Debt ratio [external interest-bearing funds to (gross operating profit + financial revenue), final balance] (E.2))	c209223_current	c209223_previous
- Debt ratio. Interest burden [interest on borrowed funds to (gross operating profit + financial revenue)]	c200224_current	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

c209237_previous

c209234_current

c209234_previous

c209238_current

c209238_previous

c209232_current

c209232_previous

c209233_current

c209233_previous

c209235_current

c209235_previous

c209236_current

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

c200084_previous

c200082_current

c200082_previous

c200083_current

c200083_previous

c200309_current

c200309_previous

c200025_current

c200025_previous

c200016_current

c200016_previous

c200023_current

c200023_previous

c200024_current

c200024_previous

c200085_current

c200085_previous

Permanent employees. Men

c4120

c41209

Permanent employees. Women

c4121

c41219

Non-regular employees. Men

c4122

c41229

Non-regular employees. Women

c4123

c41239

A Geolocation datablock is also available and includes the longitude and latitude of the companies' registered address.