

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 – 2023

DOI: 10.48719/BELab.CBI9523_02

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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) 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.
- 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.CBI9523_02"

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 Alphanumerical | |
| 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 Alphanumerical | |
| CNAE2009 divisions | sect09 | Two-digit numerical | See Excel with Variable detail |
| CNAE2009 sections | gsec09 | One-digit Alphanumerical | See Excel with Variable detail |
| Type of Questionnaire | cues | One-digit Alphanumerical | 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 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 |
|---|-----------------|------------------|

| Balance sheet | | |
|--|-----------------|------------------|
| I. NON-CURRENT ASSETS | | |
| 1. Intangible assets | c200115_current | c200115_previous |
| 2. Tangible fixed assets and investment property | c200089_current | c200089_previous |
| 1. Tangible fixed assets | c200098_current | c200098_previous |
| 2. Investment property | c200093_current | c200093_previous |
| 3. Long-term financial investment | c200094_current | c200094_previous |
| 1. In group companies and associates | c200103_current | c200103_previous |
| 2. Other long-term financial investments | c200099_current | c200099_previous |
| 3. Unclassified | 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 | | |
| 1. Own funds | c200145_current | c200145_previous |
| 1. Net paid-up capital | c200142_current | c200142_previous |
| 2. Reserves and share premium | c200136_current | c200136_previous |
| 3. Other equity instruments | c200139_current | c200139_previous |
| 2. Valuation adjustments | c200140_current | c200140_previous |
| 3. Grants, donations and legacies received | c200143_current | c200143_previous |
| IV. NON-CURRENT LIABILITIES | c200144_current | c200144_previous |
| 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 |
| | 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

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

c41209_undefined

c4121_undefined

c41219_undefined

c4122_undefined

c41229_undefined

c4123_undefined

c41239_undefined

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