



***ECONOMIC ACCOUNTS OF THE PUBLIC  
ADMINISTRATIONS IN THE BASQUE COUNTRY***

***Methodological note***

***2014***

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**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

Within the Economic Accounts of the Public Administrations the series of **non-financial accounts of the Public Administrations in the Basque Country** are reported, following the methodology of the European System of National and Regional Accounts, which aims to ensure comparable, up-to-date and reliable data on the structure of a given economy and the evolution of its economic situation.

Up until 2013, the economic accounts of the Public Administrations in the Basque Country were reported following the methodological criteria of the System of National and Regional Accounts of 1995 (**ESA 95**), outlined in Council Regulation (EC) No 2223/96, of 25 June 1996. This system was consistent with the System of National Accounts adopted by the United Nations Statistical Commission in February 1993 (1993 SNA). In February 2009, an update took place wherein the new System of National Accounts (SNA 2008) was adopted, approved by the United Nations Statistical Commission in order to bring national accounts more into line with the new economic environment, advances in methodological research and user needs. As a result, the European System of Accounts (ESA 95) was revised in order to take the changes of the SNA into consideration, whereby the revised European System of Accounts represents a version of SNA 2008 that is adapted to the structures of the economies of the Member States, in such a manner that the data of the European Union is comparable to the data collected by its main international partners.

Thus, via Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 a new **European System of National and Regional Accounts (ESA 2010)**<sup>1</sup> was established, replacing ESA 95.

Eustat has drawn up a **new 2010-2012 series** for the Base 2010 Accounts of the Public Administrations, wherein the methodological changes of the new **ESA 2010** have been incorporated.

The main methodological changes introduced by the new ESA 2010 that affect the drawing up of these accounts are as follows:

- **Specification of the Public Administrations sector (S.13)**

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<sup>1</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/esa\\_2010/introduction](http://epp.eurostat.ec.europa.eu/portal/page/portal/esa_2010/introduction)

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**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

The public administrations sector (S.13) takes in all units within the public administrations and all non-market non-profit institutions (NPI), controlled by units within the public administrations. It also includes other non-market producers.

The new ESA 2010 contains a chapter specifically dedicated to Public Administration Accounts (chapter 20), wherein, on the basis of accumulated experience, a guide employing wider criteria than ESA 95 is provided for the identification of public administration units and the application of the market/non-market rule. The ESA 95 Manual had already established the criterion of 50% to determine whether or not a unit is a market producer, that is, where it does not cover at least 50% of its production costs via sales over a period taking in several years, it is a non-market producer.

In addition to the usual concepts of expenditure that had been included in ESA 95 (intermediate consumption, remuneration of employees, consumption of fixed capital and other taxes on production), ESA 2010 includes net expenditure for interests within production costs.

The application of these new criteria means that the number of bodies included within the Public Administrations sector increases in comparison with the previous series. **The list of bodies included is outlined at the end of this document.**

- **Capitalisation of expenditure in Research and Development (R&D)**

In ESA 95, R&D expenditure was recorded as intermediate consumption. In ESA 2010, R&D is considered as expenditure that contributes to economic growth in subsequent financial years, whereby it is to be treated as an investment in capital. Thus, both the external expenditure and the internal production of R&D are recorded as the gross formation of fixed capital in the year in which purchases or production occurs and in subsequent years the corresponding consumption of fixed capital is recorded.

- **Other changes**

- Furthermore, the recently introduced Base 2010 has incorporated new statistical estimates corresponding to Social Security contributions and takes into account data from new sources of available information referring to local bodies.
- Within the series of non-financial accounts, slight modifications have been made to a number of codes and/or titles, but the definitions and concepts are the same as those in previous editions.

*Note: The economic accounts of the Public Administrations have been drawn up in collaboration with the Department of the Treasury and Finance's Specific Statistics Body, which is responsible for the statistical operation Economic Accounts of the Basque Administrations.*

**Bodies included in the Public Administrations sector (S.13) 2014**

**I. BASQUE ADMINISTRATIONS:**

1. BASQUE GOVERNMENT

- General Administration

  - Basque Parliament

  - Basque Public Accounts Committee

  - Basque Data Protection Agency

  - Basque Economic and Social Council

- Autonomous Administrative Bodies:

  - Basque Institute of Public Administration (IVAP)

  - Institute for the promotion of the Basque Language and Adult Literacy (HABE)

  - Euskal Estatistika Erakundea/Basque Statistics Institute (EUSTAT)

  - Basque Women's Institute (EMAKUNDE)

  - Basque Police and Emergency Services Academy

  - Basque Institute for Occupational Health and Safety (OSALAN)

  - Basque Consumer Institute (Kontsumobide)

  - Basque Competition Authority

  - Basque Employment Service (Lanbide)

- Public-sector Bodies, Companies, Foundations and Consortiums:

  - 1. OSAKIDETZA– Basque Health Service

  - 2. OSATEK S.A.

  - 3. EJIE S.A.

  - 4. Orquesta de Euskadi, S.A.

  - 5. IHOBE S.A.

  - 6. CADEM S.A.U.

  - 7. NEIKER S.A.

  - 8. Eusko Trenbideak-Ferrocarriles Vascos, S.A.

  - 9. Euskal Irrati Telebista–Radio Televisión Vasca (EITB Group)

  - 10. SHESA S.A.U.

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**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

11. Euskal Trenbide Sarea (ETS)
12. Euskotren Participaciones, S.A.
13. UNIBASQ
14. URA-Basque Water Agency
15. Basque Finance Institute
16. Etxepare Basque Institute
17. Basque Agency for Development Cooperation
18. BASQUETOIR, S.A.
19. Vivienda y Suelo de Euskadi, S.A. (VISESA)
20. Alokabide, S.A.
21. SPRI, S.A.
22. Centro de Empresas e Innovación de Álava S.A.
23. Sprilur, S.A.
24. Abanto-Zierbenako Industrialdea, S.A.
25. Arabako Industrialdea, S.A.
26. Beterri Kostako Industrialdea, S.A.
27. Busturialdeko Industrialdea, S.A.
28. Deba Bailarako Industrialdea, S.A.
29. Goierri Beheko Industrialdea, S.A.
30. Tolosaldeko Apattaerreka Industria Lurra, S.A.
31. Urolako Industrialdea, S.A.
32. Zumaiako Kirol portua, S.A.
33. Parque Tecnológico de Alava, S.A.
34. Basque Energy Board (EVE)
35. Gestión de Capital Riesgo del País Vasco SGEIC, S.A
36. Hazi Foundation
37. ELIKA Foundation

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**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

38. Musikene, Private Foundation for the Higher Centre of Music of the Basque Country
39. Basque Team - Euskadi Kirola Foundation
40. BIO - Basque Foundation for Innovation and Research within Health
41. 2012 Foundation
42. The National Research Centre on Ageing (CNIE)
43. Basque Railway Museum Foundation
44. Euskal Herria Youth Orchestra Foundation
45. Donostia Foundation International Physics Centre (DIPC)
46. José Miguel de Barandiaran Foundation
47. Ikerbasque - Basque Science Foundation
48. Foundation for UPV/EHU Summer Courses
49. HOBETUZ Foundation
50. University of the Basque Country/Euskal Herriko Unibertsitatea (UPV/EHU)
  
51. Haurreskolak Consortium
  
52. Bilbao Exhibition Centre (BEC)
53. Sestao Berri 2010, S.A.
54. Bizkaia Transport Consortium
55. Socade S.A.
56. Tenedora Museo de Arte Moderno y Contemporáneo de Bilbao, S.L.
57. Bilbao Air, Company for the Promotion of the Bilbao Airport
58. Bilbao Metrópolis-30
59. Gipuzkoa Provincial Transport Authority
60. Orubide, S.A
61. BASQUE, Venture Capital Fund
62. EKINTZAILE XXI, Venture Capital Fund
63. ELCANO XXI, Venture Capital Fund
64. EZTEN, Venture Capital Fund
65. LANPAR 2013, Venture Capital Fund

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**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

2. PROVINCIAL COUNCILS

- Provincial Council of Álava:
  - General Administration and Autonomous Administrative Bodies  
Administrative employees
  - Public-sector Bodies, Companies, Foundations and Consortiums in the Province of Álava:
    - 1.- Arabako Lanak S.A.
    - 2.- Arabarri, Public Limited Company for the Management of the Architectural Cultural Heritage of Álava.
    - 3.- Fernando Buesa Arena S.A.
    - 4.- Aldalur Araba S.L.
    - 5.- Centro de cálculo de Álava, S.A. (CCASA)
    - 6.- Indesa 2010 S.L.
    - 7.- Álava Agencia de Desarrollo S.A.U.
    - 8.- SANTA MARÍA CATHEDRAL FOUNDATION
    - 9.- ARTIUM of Alava Foundation
    - 10.- Valle Salado de Añana Foundation
    - 11.- Alvide Foundation
    - 12.- Prevención, Extinción y Salvamiento de Ayala Consortium
    - 13.- Aguas de la Llanada – Sierra de Elgea Consortium
    - 14.- Aguas de la Llanada – Oriental Consortium
    - 15.- Aguas de Rioja Alavesa Consortium
  
- Provincial Council of Bizkaia:
  - General Administration and Autonomous Administrative Bodies  
Administrative employees
  - Public-sector Bodies, Companies, Foundations and Consortiums in the Province of Bizkaia:
    - 1.- Bizkaia Institute for the Protection of Legal Wards
    - 2.- BizkaikOA, EPEF
    - 3.- Azpiegiturak, S.A.U.
    - 4.- BEAZ, Enpresa eta Aurrerapen Zentroa. A.B.
    - 5.- Lantik S.A.



**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

- 6.- BIZKAIKO BASALAN S.A.
- 7.- Zugaztel S.A.
- 8.- Interbiak, S.A
- 9.- Gestora Fondos Capital-Riesgo, Seed Capital
- 10.-Inmobiliaria Museo de Arte Moderno y Contemporáneo de Bilbao S.L.
- 11.-Aguas de Bilbao, S.A
- 12.-Sestao Bai, S.A
- 13.-Bilbao Bizkaia Museoak S.L
- 14.-Bizkaia Bizkaialde Foundation
- 15.-Bilbao Symphony Orchestra
- 16.-Boinas la Encartada Foundation
- 17.-Azkue Foundation
- 18.-Biscaytik Foundation
- 19.-Museo Marítimo de la Ría de Bilbao Foundation
  
- 20.-Consortium for Remedial Education in the Province of Bizkaia
- 21.-Seed Capital de Bizkaia Fondo de Capital Riesgo de Regimen Comun
- 22.-Fondo Seed Capital de Bizkaia, F.C.R. de Régimen Simplificado
- 23.-Fondo Emprendimiento e Innovación Social, F.C.R. de Régimen Simplificado
- 24.-Seed Capital Mikro, Sociedad de Capital Riesgo de Régimen Simplificado
  
- Provincial Council of Gipuzkoa:
  - General Administration and Autonomous Administrative Bodies  
Administrative employees
    - 1.- Uliazpi Foundation
  - Public-sector Bodies, Companies, Foundations and Consortiums in the Province of Gipuzkoa:
    - 1.- IZFE S.A.
    - 2.- ITTEN, HERRIEKIN LAN EGITEN, S.A

**3. LOCAL BODIES**

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**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

Town and City Halls, dependent Autonomous Administrative Bodies and Associations.

– Local Bodies in Álava

- Town and City Halls, dependent Autonomous Administrative Bodies and Associations in Álava.
- Álava Consortiums and Public-sector Municipal Companies:
  - 1.- Consortium for Remedial Education and Professional Training
  - 2.- Vitoria-Gasteiz Urban Buses - TUVISA

– Local Bodies in Bizkaia

- Town and City Halls, dependent Autonomous Administrative Bodies and Associations.
- Bizkaia Consortiums and Public-sector Municipal Companies:
  - 1.- Sociedad Urbanística de Rehabilitación de Bilbao, S.A. (SURBISA)
  - 2.- Teatro Barakaldo- Barakaldo antzokia S.A.U.
  - 3.- Sociedad de Gestión Urbanística Eretza S.A.
  - 4.- Taller Usoa Lantegia S.A.U.
  - 5.- Talleres Gallarreta Lantegiak S.L
  - 6.- Beruala, S.A.
  - 7.- Centro Informático Municipal de Bilbao S.A. (CIMUBISA)
  - 8.- Funicular de Artxanda S.A.
  - 9.- Centro de Actividades Culturales, Teatro Arriaga S.A.
  - 10.- Bilbao Ekintza E.P.E.L.
  - 11.- Bilbao Arte Foundation
  - 12.- Leioa kirolak, S.A.U.

– Local Bodies in Gipuzkoa

- Town and City Halls, dependent Autonomous Administrative Bodies and Associations.
- Gipuzkoa Consortiums and Public-sector Municipal Companies
  - 1.- Consortium of the Board of the Miramar Palace

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**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

- 2.- Consortium for Remedial Education and Professional Training of Gipuzkoa
- 3.- Residuos de Gipuzkoa Consortium
- 4.- Mutiloa Lantzen, S.A.
- 5.- Anoeta Kiroldegia Ciudad Deportiva Anoeta S.A.
- 6.- Sociedad de Fomento de San Sebastian S.A.
- 7.- San Sebastian Donostia Turismoa S.A.
- 8.- San Telmo Museoa, S.A.
- 9.- Victoria Eugenia Antzokia, S.A.
- 10.-Majori Kiroldegia S.L.
- 11.-Centro Internacional de Cultura Contemporánea, S.A.
- 12.-Donostia-San Sebastián International Film Festival
- 13.-Ortizibia, S.L.
- 14.-Quincena Musical
- 15.-Donostia Kultura
- 16.-Villabona Lantzen
- 17.-Oarsoaldea

**I. STATE ADMINISTRATION AND PROVINCIALISED SOCIAL SECURITY:**

**1. STATE ADMINISTRATION:**

An estimate has been made of the activity of the State Administration within the territory of the Basque Country, following the criterion of money flow, that is, considering the localised expenditure and income within this territory (territorialised expenditure according to the General State Comptroller-IGAE and the amount corresponding to competencies not transferred to the Basque Country). Data corresponding to the following bodies is included:

- Ministries, autonomous bodies, State agencies and other bodies that are dependencies of the General State Administration in relation to which territorialised data is available for the Basque Country:
  - 1.State Agency for Tax Administration
  - 2.State Meteorological Agency
  - 3.National Centre for Geographical Information

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**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

4. Bay of Biscay Water Authority
  5. The National Sports Council
  6. The National Council for Scientific Research
  7. Spanish Agricultural Guarantee Fund
  8. Management Office for State Security Infrastructures and Equipment
  9. Cinematography and Audiovisual Arts Institute
  10. Youth Institute
  11. Women's Institute
  12. Carlos III Health Institute
  13. Institute Defence Housing, Infrastructure and Equipment
  14. National Statistics Institute
  15. National Institute for Food and Agriculture Research and Technology
  16. National Institute for Performing Arts and Music
  17. National Institute for Safety and Hygiene in the Workplace
  18. Traffic Headquarters
  19. Royal Board on Disability
  20. Empresa de Transformación Agraria, S.A (Tragsa)
  21. Radiotelevisión Española (RTVE)
  22. Adif, the Administrator of Railway Infrastructures
  23. Alta Velocidad Vitoria-Gasteizko Abiadura Handia, S.A.
  24. Bilbao Ria 2000
  25. ESS Bilbao Consortium
  26. Cristóbal Balenciaga Foundation
- Benefit Society Schemes for Public Employees:
    - Benefit Society for State Civil Servants (MUFACE)
    - Benefit Society for Employees within the Judicial Administration (MUGEJU)
    - Benefit Society for Members of the Armed Forces (ISFAS)

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**ECONOMIC ACCOUNTS OF THE PUBLIC ADMINISTRATIONS IN THE BASQUE COUNTRY**

**2. SOCIAL SECURITY:**

- Management bodies of the INSS (National Social Security Institute), ISM (Social Security Institute for Seafarers) and the General Treasury for Social Security
- SEPE (State Public Service for Employment)
- FOGASA (Wage Guarantee Fund)
- Benefit Societies for Accidents in the Workplace and Occupational Illness

The Economic Accounts of Public Administrations in the Basque Country are the result of the consolidation of the Economic Accounts of the Basque Administrations and of the Provincialised State Administration.