

	Dec/11	Dec/10
Accrued costs - Payable insurance	12,467	67,897
Accrued costs - Payable remunerations	4,800,833	4,900,057
Accrued costs - Premiums	626,641	641,029
Accrued costs - Payable interest	74,156	50,154
Accrued costs - External services	944,886	987,497
Accrued costs - Other	1,486,509	1,911,870
Total accrued costs	7,945,492	8,558,504
total accounts payable to suppl. and accrued costs	29,712,622	29,728,072

21. OTHER CURRENT LIABILITIES

On 31 December 2011 and 2010, the item "Other current liabilities" may be broken down as follows:

	Dec/11	Dec/10
Other creditors (1)	4,715,744	2,422,153
State and other public entities (2)	3,886,559	7,156,698
Deferred income (3)	5,669,917	10,972,102
	14,272,220	20,550,953

(1) includes wages processed during the month of December, paid in early January, due to the change of procedures in the payroll period (from the 26 of n-1 month to the 25 of n month changed to 01-30 of month n), thereby fulfilling with all legal requirements of the Social Security services.

(2) balance due mainly to payable VAT amounts (1,152,971 euros), Income taxes (369,611 euros) and Social Security (1,893,464 euros).

(3) the Deferred Income item includes the following amounts:

	Dec/11	Dec/10
Contracts with suppliers (1)	5,576,976	10,812,840
Franchising rights	27,645	77,423
Investment subsidy	57,827	74,392
Other	7,469	7,447
	5,669,917	10,972,102

(1) The value of contracts with suppliers corresponds to revenue obtained from suppliers in 2011 and referring to subsequent years.

22. EXTERNAL SERVICES AND SUPPLIES

External services and supplies in the year ending on 31 December 2011 and 2010 are broken down as follows: