

(1) unlike 2012, on 2013 wages of the month of December, were paid in early January (1.989.905 euros), 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 (2.706.623 euros) and Social Security (1.685.941 euros).

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

	Dec-13	Dec-12
Contracts with suppliers ⁽¹⁾	2,372,115	3,640,231
Franchising rights	74,701	114,235
Investment subvention	108,014	42,170
Other	7,469	7,469
	2,562,299	3,804,105

(1) The value of contracts with suppliers corresponds to revenue obtained from suppliers in 2013 and referring to subsequent years.

Income tax payable in the years ending on 31 December 2013 and 2012 are broken down as follows:

	Dec-13	Dec-12
RETGS	367,487	44,229
Ibersande ⁽¹⁾	189,507	354,164
Other	73,874	50,624
	630,868	449,017

(1) Subsidiary excluded from the special taxation of corporate groups (RETGS), by the percentage held by the group be below 90%.

22. EXTERNAL SERVICES AND SUPPLIES

External services and supplies in the years ending on 31 December 2013 and 2012 are broken down as follows:

	2013	2012
Subcontracts	227,426	161,244
Electricity, water, fuel and other fluids	8,469,544	8,930,636
Rents and rentals	17,866,856	18,732,983
Condominium	3,968,482	3,966,959
Communications	537,534	638,787
Insurance	425,504	436,487
Short-lasting tools and utensils and office materials	995,680	915,302
Royalties	6,264,784	5,987,075
Travel and accommodations and merchandise transport	1,269,668	1,228,824
Services fees	1,119,913	873,765
Conservation and repairs	4,228,610	3,710,503
Advertising and propaganda	6,013,613	6,472,745
Cleaning, hygiene and comfort	1,674,046	1,596,216
Specialised works	3,202,419	3,487,548
Other ESS'	1,567,475	1,331,446
	57,831,554	58,470,520