

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

Member State: Austria

Date: 15/04/2015

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member State: Austria Data are in ...(millions of units of national currency) Date: 15/04/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	final	final	half-finalized	forecast
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-7,907	-6,919	-4,144	-7,916	-7,292
- Central government	S.1311	-7,212	-6,884	-4,432	-8,288	-7,627
- State government	S.1312	-1,047	-504	-127	45	0
- Local government	S.1313	-281	-74	-3	55	0
- Social security funds	S.1314	633	542	418	271	335
		final	final	final	half-finalized	forecast
General government consolidated gross debt						
Level at nominal value outstanding at end of year		253,293	258,526	260,977	278,089	291,100
<i>By category:</i>						
Currency and deposits	AF.2	5,858	3,335	1,998	2,861	
Debt securities	AF.3	206,431	213,099	216,311	226,731	
Short-term	AF.31	6,553	8,688	8,742	9,775	
Long-term	AF.32	199,877	204,411	207,569	216,956	
Loans	AF.4	41,004	42,092	42,668	48,497	
Short-term	AF.41	4,691	2,017	1,756	2,540	
Long-term	AF.42	36,313	40,075	40,911	45,958	
General government expenditure on:						
Gross fixed capital formation	P.51g	9,243	9,127	9,652	9,451	9,650
Interest (consolidated)	D.41 (uses)	8,618	8,378	8,038	7,795	7,490
Gross domestic product at current market prices	B.1*g	308,675	317,213	322,595	328,996	335,326

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government deficit/surplus

Member State: Austria

Data are in ...(millions of units of national currency)

Date: 15/04/2015

	2011	2012	Year 2013	2014	2015	
Working balance in central government accounts	-4,362	-6,949	-4,203	-3,190	-4,608	2011 - 2012: Net balance to be financed by the federal government (=administrative deficit); 2013-2014: Balance of the Financial Budget
<i>Basis of the working balance</i>	cash	cash	cash	cash	forecast	
Financial transactions included in the working balance						
Financial transactions included in the working balance	-443	-395	847	-1,726	13	
Loans, granted (+)	1,162	210	184	48	0	
Loans, repayments (-)	-25	-22	-22	-18	0	
Equities, acquisition (+)	1	931	1,121	446	0	
Equities, sales (-)	0	0	-1,424	-2,100	0	
Other financial transactions (+/-)	-1,580	-1,515	989	-102	13	
of which: transactions in debt liabilities (+/-)	0	134	41	0	0	
of which: net settlements under swap contracts (+/-)	46	0	26	15	0	
Detail 1	-1,607	-1,541	-202	-28	13	Reserves (buildup minus drawdown)
Detail 2	-19	-107	-13	-90		Secondary market transactions of own securities above/below par
Detail 3		134	41			Repayment of an imputed loan liability against KA Finanz
Detail 4			1,137			KA-Finanz debtor warrant paid (included in Working balance, reduces F.89PAY)
Detail 5	46	0	26	15		Net settlements under swap contracts
Non-financial transactions not included in the working balance	-701	-693	284	-3,482	0	
Detail 1	-34	-99	-21	-6		State guarantee system for exports - debt cancellation
Detail 2	-255	-2	-20	196		Time adjustment current transfer from federal government to social security fund (D.73)
Detail 3	221	212	203	194		Eurofighter time adjustments
Detail 4	-625					Cancellation of participation capital Hypo Alpe Adria (D.99)
Detail 5	-150	-150				Debt cancellation from federal government to social security fund (D.99)
Detail 6		75	80	-88		Time adjustment of rental fees (Federal government is in debt with BIG); P.2
Detail 7	5	0				Loan service fee regarding Greek debt crisis (D.41)
Detail 8	9	24	16	13		Receivables and payables in the context of EFSF financing
Detail 9		-700				Capital decrease of Volksbanken AG in the course of the ongoing restructuring process
Detail 10	9	8	7	6		Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.
Detail 11	25	-18	-9	-44		Time adj. federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 12	2	3	5	3		Time adj. Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 13	-79					Time adj. transfers from federal government to Rail Cargo (D.3pay)
Detail 14	170	-45	23	0		Time adj. transfers from federal government to ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 15				-3,756		Imputed capital transfer according to the HETA Asset Quality Review (D.99)
Difference between interest paid (+) and accrued (D.41)(-)	-100	-346	-514	183	-1,847	
Other accounts receivable (+)	106	177	121	351	100	
Detail 1	199	230	120	125	100	Time adjustments for VAT and Wage Tax
Detail 2	-94	-53	2	226		Pre-financing to EU for agricultural subsidies
Other accounts payable (-)	-201	45	-327	158	-226	
Detail 1	-12	235	-142	113	-226	EU Own resources
Detail 2	-189	-189	-185	45		Change in financial assets of taxpayers (prepayments exceeding tax due)
Working balance (+/-) of entities not part of central government	M	M	M	M	M	All entities part of central government (S.1311)
Net borrowing (-) or net lending (+) of other central government bodies	-1,511	107	-639	-581	-1,059	Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	1,170	0	0	0	
Detail 1		1,170				Up-front payments of the Federal Government resulting from the old budget law
Detail 2	0	0	0	0		Statistical discrepancy
Detail 3						
Detail 4						
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-7,212	-6,884	-4,432	-8,288	-7,627	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government deficit/surplus

Member State: Austria	Year					
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 15/04/2015						
Working balance in state government accounts	-497	-438	-214	-555		"Voranschlags- und Rechnungsabschlussverordnung (VRV)" (Balance of Accounts): Maastricht-balance: shows the surplus or deficit calculated from the non-financial and asset flows including the balance of the non-financial corporation sector
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	-79	-10	-104	709		
Loans (+/-)	0	0	0	700		
Equities (+/-)	-81	-12	-103	-1		
Other financial transactions (+/-)	2	2	-1	10		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>	2	2	-1	10		Reserves (buildup minus drawdown)
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-202	-312	-242	-436		
<i>Detail 1</i>	-197	-171	-134	-218		D.73/D.92/D.39, details see extra table
<i>Detail 2</i>	2	-49	-91	-67		D.41, details see extra table
<i>Detail 3</i>	-110	-119	-1	0		D.73, details see extra table
<i>Detail 4</i>	-45	37	-7	-9		D.75, details see extra table
<i>Detail 5</i>	148	-10	-10	-142		D.99, details see extra table
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	L	L	L	L		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	L	L	L	L		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		All entities part of state government (S.1312)
Net borrowing (-) or net lending (+) of other state government bodies	-263	277	450	329		Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-5	-21	-17	-3		
<i>Detail 1</i>	0	-1	-6	-3		K.6, details see extra table
<i>Detail 2</i>	-5	-20	-10	0		K.7, details see extra table
<i>Detail 3</i>	0	0	0	0		Statistical discrepancies
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-1,047	-504	-127	45		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government deficit/surplus

Member State: Austria Data are in ...(millions of units of national currency) Date: 15/04/2015	2011	2012	Year 2013	2014	2015	
Working balance in local government accounts	-98	133	44		L	"Voranschlags- und Rechnungsabschlussverordnung (VRV)" (Balance of Accounts): Maastricht-balance: shows the surplus or deficit calculated from the non-financial and asset flows including the balance of the non-financial corporation sector
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	2	-93	-44		L	
Loans (+/-)	0	0	0		L	
Equities (+/-)	0	-94	0		L	
Other financial transactions (+/-)	2	0	-44		L	
of which: transactions in debt liabilities (+/-)	0	0	0		0	
of which: net settlements under swap contracts (+/-)	0	0	0		0	
<i>Detail 1</i>	1	-1	-1			Salzburg: Reserves (F.22)
<i>Detail 2</i>	1	1	-2			Vorarlberg: Various financial transactions
<i>Detail 3</i>	0	0	-41			Vienna, Agio (F.4)
Non-financial transactions not included in the working balance	5	3	21		L	
<i>Detail 1</i>	5	3	1			D.99 Several minor non-financial transactions not included in the WB
<i>Detail 2</i>	0	0	0			-D.41 Time adjusted Agio, Vienna
<i>Detail 3</i>	0	0	20			D.421 Dividend payout, GBG - Graz
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L		L	
Other accounts receivable (+)	L	L	L		L	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	L	L	L		L	
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	-2	-2	-3		L	Entity not part of S.1313
Net borrowing (-) or net lending (+) of other local government bodies	-179	-106	-21		-15	Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-9	-8	-1		L	
<i>Detail 1</i>	-8	-7	0			K.6
<i>Detail 2</i>	-1	-1	-1			Other statistical discrepancies
<i>Detail 3</i>	0	0	0			Rounding Error
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-281	-74	-3	55		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security deficit/surplus

Member State: Austria Data are in ...(millions of units of national currency) Date: 15/04/2015	Year					
	2011	2012	2013	2014	2015	
Working balance in social security accounts	325	213	242	39		Working balance (total revenue minus total expenditure/Finance Statistics of Association of Austrian Social Security Funds; accrual)
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	56	117	169	64		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	56	117	169	64		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	-2	-2	0	0		Drawdown of reserves, included in "total revenue"
Detail 2	58	118	169	65		Build up of reserves, included in "total expenditure"
Detail 3	0	0	0	-1		F.32 (Disposal of financial assets)
Non-financial transactions not included in the working balance	37	-8	-154	-150		
Detail 1	-127	-163	-145	-141		Gross fixed capital formation
Detail 2	30	23	10	10		D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	150	150				D.99 (Debt cancellation from federal government to social security fund)
Detail 4	-15	-18	-19	-19		Benefit fund (reimbursement of cost sharing in extreme cases; predominantly dental treatment)
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		Accounting basis of the working balance is "accrual"
Other accounts receivable (+)	0	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	0	0	0	0		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		All entities part of social security funds (S.1314)
Net borrowing (-) or net lending (+) of other social security bodies	89	98	42	188		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	125	122	120	131		
Detail 1	121	123	123	130		Depreciation of fixed assets included in "total expenditure"
Detail 2	8	3	0	1		Revaluation items included in Working balance (K.7)
Detail 3	-4	-3	-3	0		Statistical discrepancy
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	633	542	418	271		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member State: Austria Data are in ... (millions of units of national currency) Date: 15/04/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	7,907	6,919	4,144	7,916	Minus EDP B.9 of S.13
Net acquisition (+) of financial assets ⁽²⁾	1,751	-1,723	-779	-1,115	
Currency and deposits (F.2)	3,888	-2,133	819	-1,341	
Debt securities (F.3)	-1,330	-1,419	-2,328	-1,955	
Loans (F.4)	824	3,051	937	47	
Increase (+)	2,681	16,497	19,137	2,381	
Reduction (-)	-1,857	-13,445	-18,200	-2,334	
Short term loans (F.41), net	181	271	-446	45	
Long-term loans (F.42)	643	2,780	1,383	2	
Increase (+)	2,500	9,181	3,137	2,270	
Reduction (-)	-1,857	-6,401	-1,754	-2,268	
Equity and investment fund shares/units (F.5)	-964	-806	-1,667	-714	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	405	4,656	4,753	3,506	Increase of F.5 as a whole
Reduction (-)	-1,369	-5,462	-6,420	-4,220	Decrease of F.5 as a whole
Financial derivatives (F.71)	-412	-831	-372	-248	
Other accounts receivable (F.8)	-256	415	1,831	3,095	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	764	1,179	219	9,426	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,124	1,066	830	822	
Net incurrence (-) of other accounts payable (F.8)	-10	538	-41	-5,012	2014: of which 3.756 HETA capital transfer
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-542	-66	-33	20	
Issuances above(-)/below(+) nominal value	-388	-832	-906	-530	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	325	490	379	722	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation ⁽³⁾ (-) of foreign-currency debt ⁽⁵⁾	255	-17	-11	-9	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	13,412	2014: reclassification HETA in S.1311
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	429	-1,142	-1,133	885	
Difference between capital and financial accounts (B.9-B.9f)	980	710	-101	923	
Other statistical discrepancies (+/-)	-551	-1,852	-1,033	-37	
Change in general government (S.13) consolidated gross debt ^(1,2)	10,851	5,233	2,451	17,112	

*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Austria Data are in ...(millions of units of national currency) Date: 15/04/2015	Year				
	2011	2012	2013	2014	
Net lending (-) / net borrowing (+) (B.9) of central government (S.1311)*	7,212	6,884	4,432	8,288	Minus EDP B.9 of S.1311
Net acquisition (+) of financial assets ⁽²⁾	-750	-3,066	-1,176	-206	
Currency and deposits (F.2)	3,379	-3,078	-489	-708	
Debt securities (F.3)	-2,130	-1,602	-1,010	-1,672	
Loans (F.4)	-504	3,550	343	1,152	
Increase (+)	4,175	7,460	4,570	4,093	
Reduction (-)	-4,679	-3,910	-4,227	-2,941	
Short term loans (F.41), net	-1,733	353	-934	479	
Long-term loans (F.42)	1,229	3,197	1,277	673	
Increase (+)	3,075	5,079	2,922	2,496	
Reduction (-)	-1,847	-1,882	-1,646	-1,823	
Equity and investment fund shares/units (F.5)	-660	-341	-1,122	-561	
Portfolio investments, net ⁽²⁾	L	-572	-818	1,093	
Equity and investment fund shares/units other than portfolio investments	L	231	-303	-1,654	
Increase (+)	L	931	1,121	446	
Reduction (-)	L	-700	-1,424	-2,100	
Financial derivatives (F.71)	-412	-825	82	-248	
Other accounts receivable (F.8)	-423	-771	1,020	1,829	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	491	2,796	656	9,878	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,124	975	727	822	
Net incurrence (-) of other accounts payable (F.8)	-204	2,227	482	-5,220	2014: of which 3.756 HETA capital transfer
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-508	-64	-26	32	
Issuances above(-)/below(+) nominal value	-388	-832	-906	-530	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	325	490	379	722	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	142	0	0	0	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	14,051	2014: reclassification HETA in S.1311
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	491	-59	-1,191	287	
Difference between capital and financial accounts (B.9-B.9f)	186	749	-263	781	
Other statistical discrepancies (+/-)	306	-807	-928	-494	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	7,444	6,554	2,720	18,246	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	217,580	223,550	226,621	243,585	
Central government gross debt (level) (b) ^(2, 5)	226,985	233,540	236,260	254,506	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	9,406	9,990	9,639	10,921	

*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Austria Data are in ... (millions of units of national currency) Date: 15/04/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	1,047	504	127	-45	Minus EDP B.9 of S.1312
Net acquisition (+) of financial assets ⁽²⁾	949	274	-1,264	310	
Currency and deposits (F.2)	168	-88	458	31	
Debt securities (F.3)	601	217	-1,348	-139	
Loans (F.4)	515	-310	362	149	
Increase (+)	515	5,159	1,909	2,063	
Reduction (-)	0	-5,469	-1,548	-1,914	
Short term loans (F.41), net	0	7	2	9	
Long-term loans (F.42)	515	-317	360	140	
Increase (+)	515	5,137	1,912	1,988	
Reduction (-)	0	-5,454	-1,552	-1,848	
Equity and investment fund shares/units (F.5)	-302	-529	-295	-135	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	83	788	593	480	Increase of F.5 as a whole
Reduction (-)	-385	-1,317	-889	-615	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	-6	-454	0	
Other accounts receivable (F.8)	-33	989	13	404	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	240	-893	73	124	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	91	103	0	
Net incurrence (-) of other accounts payable (F.8)	172	-965	-16	136	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-45	-1	-3	-4	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation ⁽⁵⁾ (-) of foreign-currency debt	113	-17	-11	-9	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-)	0	0	0	0	
Statistical discrepancies	-598	-701	0	-333	
Difference between capital and financial accounts (B.9-B.9f)	-1,142	41	118	-269	
Other statistical discrepancies (+/-)	544	-742	-118	-64	
Change in state government (S.1312) consolidated gross debt ^(1,2)	1,637	-815	-1,063	55	
State government contribution to general government debt (a=b-c) ⁽⁶⁾	21,978	21,177	20,120	20,168	
State government gross debt (level) (b) ^(2,5)	22,217	21,402	20,339	20,394	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	239	225	219	226	

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Austria Data are in ... (millions of units of national currency) Date: 15/04/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	281	74	3	-55	Minus EDP B.9 of S.1313
Net acquisition (+) of financial assets ⁽²⁾	722	743	797	-632	
Currency and deposits (F.2)	510	414	503	-738	
Debt securities (F.3)	-2	27	16	-45	
Loans (F.4)	78	337	-97	-85	
Increase (+)	103	766	527	499	
Reduction (-)	-25	-429	-623	-583	
Short term loans (F.41), net	0	113	-188	-186	
Long-term loans (F.42)	78	224	91	101	
Increase (+)	103	652	527	497	
Reduction (-)	-25	-428	-436	-396	
Equity and investment fund shares/units (F.5)	57	-10	-89	171	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	257	101	211	184	Increase of F.5 as a whole
Reduction (-)	-199	-111	-300	-13	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	78	-25	463	64	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-222	-336	-314	612	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-229	-338	-304	611	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-1	-4	-1	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	7	3	-7	2	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	477	-372	-3	532	
Difference between capital and financial accounts (B.9-B.9f)	688	-89	57	517	
Other statistical discrepancies (+/-)	-211	-283	-60	15	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1,258	109	483	457	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	11,939	12,044	12,536	13,002	
Local government gross debt (level) (b) ^{a, *}	11,958	12,068	12,550	13,008	
Local government holdings of other subsectors debt (level) (c) ^a	19	24	15	6	

*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within local government.
(3) Due to exchange-rate movements.

- (4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Austria Data are in ... (millions of units of national currency) Date: 15/04/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-633	-542	-418	-271	Minus EDP B.9 of S.1314
Net acquisition (+) of financial assets ⁽²⁾	259	920	645	282	
Currency and deposits (F.2)	-168	618	347	73	
Debt securities (F.3)	99	-54	58	-91	
Loans (F.4)	0	2	-2	-33	
Increase (+)	0	4	1	1	
Reduction (-)	0	-3	-4	-34	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	0	2	-2	-33	
Increase (+)	0	4	1	1	
Reduction (-)	0	-3	-4	-34	
Equity and investment fund shares/units (F.5)	-49	74	-161	-198	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	4	2,443	2,190	1,102	Increase of F.5 as a whole
Reduction (-)	-53	-2,369	-2,351	-1,300	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	377	279	403	530	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-4	-444	-270	-270	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-4	-444	-270	-270	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	198	11	-12	-106	
Difference between capital and financial accounts (B.9-B.9f)	1,218	9	-12	-106	
Other statistical discrepancies (+/-)	-1,020	2	0	0	
Change in social security (S.1314) consolidated gross debt ^(1,2)	-179	-55	-55	-366	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1,796	1,755	1,700	1,334	
Social security gross debt (level) (b) ^(2,5)	1,811	1,755	1,700	1,334	
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	15	0	0	0	

*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within social security.
(3) Due to exchange-rate movements.

- (4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: Austria Data are in ...(millions of units of national currency) Date: 15/04/2015	Year				
		2011 final	2012 final	2013 final	2014 half-finalized	2015 forecast
2	Trade credits and advances (AF.81 L)	L	4,379	4,132	4,471	4,200
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	769	319	317	324	325
	<i>Institutional characteristics:</i>	<p>With the purpose to minimize financing expenditures, enterprises – owned totally by the federal government – had - until the end of 2002 - permission to obtain financing via federal government bonds ("Rechtsträgerfinanzierung"). To this end the Federal Republic of Austria emitted bonds or took out loans in its own name and passed them on to the respective enterprise. Interest payments and debt redemption have been paid in full by the respective enterprise to the federal government.</p>				
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:	580	624	671	719	771
	ii) the reasons for these differences:	0%-DM-Prämienanleihen 86-16				
10	Gross National Income at current market prices (B.5*g)(2)	310,039	320,154	322,289	327,091	334,910

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.