

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Austria

Date: 17/10/2016

DD/MM/YYYY

The information is to be provided in the cover page only

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/ deficit (B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/ deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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

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 surplus/ deficit and debt levels and provision of associated data

Member State: Austria Data are in ...(millions of units of national currency) Date: 17/10/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	final	final	final	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-7,046	-4,409	-9,055	-3,543	-4,898
- Central government	S.1311	-6,881	-4,581	-9,326	-3,988	-5,544
- State government	S.1312	-477	-83	76	196	170
- Local government	S.1313	-231	-163	-107	-17	0
- Social security funds	S.1314	542	418	302	266	476
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		260,091	262,300	278,919	290,762	293,060
<i>By category:</i>						
Currency and deposits	AF.2	4,581	3,314	4,388	5,415	
Debt securities	AF.3	213,498	216,580	226,413	236,186	
Short-term	AF.31	8,273	8,790	10,162	9,039	
Long-term	AF.32	205,225	207,790	216,250	227,147	
Loans	AF.4	42,012	42,406	48,118	49,161	
Short-term	AF.41	2,139	1,978	2,738	2,609	
Long-term	AF.42	39,872	40,428	45,380	46,552	
General government expenditure on:						
Gross fixed capital formation	P.51g	9,358	9,851	9,839	9,938	10,130
Interest (consolidated)	D.41 (uses)	8,627	8,408	8,151	8,059	7,590
Gross domestic product at current market prices	B.1*g	317,117	322,539	330,418	339,896	352,160

(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 surplus/ deficit

Member State: Austria Data are in ...(millions of units of national currency) Date: 17/10/2016	2012	2013	Year 2014	2015	2016	
Working balance in central government accounts	-6,949	-4,203	-3,189	-1,861	-5,778	2012: Net balance to be financed by the federal government (=administrative deficit); 2013-2016: Balance of the Financial Budget
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-395	802	-1,599	1,118	0	
Loans, granted (+)	210	190	178	1,448	0	
Loans, repayments (-)	-22	-94	-93	-98	0	
Equities, acquisition (+)	931	1,121	446	1	0	
Equities, sales (-)	0	-1,424	-2,100	-293	0	
Other financial transactions (+/-)	-1,515	1,010	-29	60	0	
of which: transactions in debt liabilities (+/-)	134	41	0	0	0	
of which: net settlements under swap contracts (+/-)	0	26	50	107	0	
<i>Detail 1</i>	-1,541	-181	10	25	0	Detail 1, Reserves (cash buildup minus drawdown)
<i>Detail 2</i>	-107	-13	-90	-72		Detail 2, Secondary market transactions of own securities above/below par
<i>Detail 3</i>	134	41				Detail 3, Repayment of an imputed loan liability against KA Finanz
<i>Detail 4</i>		1,137				Detail 4, KA-Finanz debtor warrant paid (included in Working balance, reduces F.89PAY)
<i>Detail 5</i>	0	26	50	107		Detail 5, net settlements under swap contracts
Non-financial transactions not included in the working balance	-925	-16	-4,678	-47	0	
<i>Detail 1</i>	-99	-21	-6	-40	0	Detail 1, State guarantee system for exports - debt cancellation
<i>Detail 2</i>	-150					Detail 2, Debt cancellation from federal government to social security fund (D.99)
<i>Detail 3</i>	0					Detail 3, Loan service fee regarding Greek debt crisis (D.41)
<i>Detail 4</i>	24	16	13	8		Detail 4, Receivables and payables in the context of EFSF financing
<i>Detail 5</i>	-700					Detail 5, Capital decrease of Volksbanken AG in the course of the ongoing restructuring process
<i>Detail 6</i>			-4,672			Detail 6, Imputed capital transfer according to the HETA Asset Quality Review (D.99)
<i>Detail 7</i>		-11	-13	-15		Detail 7, Write-off of maintenance payments (D.99pay)
Difference between interest paid (+) and accrued (D.41)(-)	-346	-514	83	-964	180	
Other accounts receivable (+)	177	72	335	184	80	
<i>Detail 1</i>	230	129	112	466		Detail 1, Time adjustments for VAT, Wage Tax, NoVA (Duty on vehicles based on fuel consumption), Tax on mineral oils and Tax on tobacco
<i>Detail 2</i>	-53	2	226	-271	80	Detail 2, Pre-financing to EU for agricultural subsidies
<i>Detail 3</i>		-59	-14	21		Detail 3, Adjustments for EU structural funds
<i>Detail 4</i>			11	-31		Detail 4, Time adjustments cash flow - profit and loss accounts, revenues
Other accounts payable (-)	277	-59	350	-255	438	
<i>Detail 1</i>	235	-142	123	-354	100	Detail 1, EU Own resources
<i>Detail 2</i>	-189	-185	45	-114		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
<i>Detail 3</i>	-2	-20	125	412	250	Detail 3, Time adjustment current transfer from federal government to social security fund (D.73)
<i>Detail 4</i>	212	203	194	0		Detail 4, Eurofighter time adjustments
<i>Detail 5</i>	75	80			88	Detail 5, Time adjustment of rental fees (Federal government is in debt with BIG); P.2
<i>Detail 6</i>	8	7	6	5		Detail 6, Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.
<i>Detail 7</i>	-18	-9	-31	11		Detail 7, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
<i>Detail 8</i>	3	5	3	-4		Detail 8, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
<i>Detail 9</i>	-45	23	8	64		Detail 9, Time adjustment transfers from federal government to SCHIG/OBB Infrastruktur/OBB Personenverkehr (D.73)
<i>Detail 10</i>			-108	-265		Detail 10, Time adjustments cash flow - profit and loss accounts, expenditures
<i>Detail 11</i>		-21	-14	-11		Detail 11, Time adjustment emission permits
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	110	-661	-628	-2,162	-463	Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	1,170	0	0	0	-1	
<i>Detail 1</i>	1,170					Detail 1, Up-front payments of the Federal Government resulting from the old budget law
<i>Detail 2</i>	0	0	0	0	-1	Detail 2, Statistical discrepancy
<i>Detail 3</i>						
<i>Detail 4</i>						
<i>Detail 5</i>						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-6,881	-4,581	-9,326	-3,988	-5,544	

(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 surplus/ deficit

Member State: Austria

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

Date: 17/10/2016

	2012	2013	Year 2014	2015	2016	
Working balance in state government accounts	-438	-215	-731	401		"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	-12	-104	609	-307		
Loans (+/-)	0	0	718	6		details see extra table
Equities (+/-)	-12	-103	-1	-1		details see extra table
Other financial transactions (+/-)	0	-1	-108	-312		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	0	-1	-108	-312		details see extra table
Detail 2						
Non-financial transactions not included in the working balance	-303	-231	-136	-230		
Detail 1	-49	-91	-67	-44		D.41, details see extra table
Detail 2	-172	-133	-61	-75		Public health and care homes, details see extra table
Detail 3	-119	-1	0	-76		D.73, details see extra table
Detail 4	37	-7	-9	-12		D.75, details see extra table
Detail 5	0	0	0	-23		Steiermark - budget reform, details see extra table
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	L	L	L	L		
Detail 1						
Detail 2						
Other accounts payable (-)	L	L	L	L		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	315	476	342	317		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-39	-10	-8	14		
Detail 1	-18	0	-8	17		Steiermark - infrastructure projects, details see extra table
Detail 2	-1	0	0	0		K.6, details see extra table
Detail 3	-20	-10	0	-3		K.7, details see extra table
Detail 3	0	0	0	0		Statistical discrepancy, details see extra table
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-477	-83	76	196		

(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 surplus/ deficit

Member State: Austria Data are in ... (millions of units of national currency) Date: 17/10/2016		2012	2013	Year 2014	2015	2016	
Working balance in local government accounts		133	44	74	75		
<i>Basis of the working balance</i>		<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		
Financial transactions included in the working balance		-108	-63	-20	-45		
Loans (+/-)		0	0	0	0		
Equities (+/-)		-94	0	0	0		
Other financial transactions (+/-)		-15	-63	-20	-45		
of which: transactions in debt liabilities (+/-)		0	0	0	0		
of which: net settlements under swap contracts (+/-)		0	0	0	0		
Detail 1		0	-2	0	0		Salzburg, Vorarlberg: financial transactions (F.22, F.42, F.22, F.51) part of WB
Detail 2		0	-41	-3	-28		Vienna, Agio F.4 not D.41
Detail 3		-16	-21	-17	-18		Upper Austria, financial transactions (F.42, F.1) part of WB
Detail 4		1	1	1	1		-P.2 Vienna, on-balance PPP, principal component
Non-financial transactions not included in the working balance		-140	-132	-132	-145		
Detail 1		3	1	0	1		D.99 Several minor non-financial transactions not included in the WB
Detail 2		-142	-152	-162	-158		D.92 Capital injections - quasi-corporations
Detail 3		0	0	10	12		-D.41 Time adjusted agio, Vienna
Detail 4		0	20	20	0		D.421 Dividend payout, GBG - Graz
Detail 5		-1	0	0	0		D.41pay Vienna, on-balance PPP, interest component
Difference between interest paid (+) and accrued (D.41)(-)		L	L	L	L		
Other accounts receivable (+)		L	L	L	L		
Detail 1							
Detail 2							
Other accounts payable (-)		L	L	L	L		
Detail 1							
Detail 2							
Working balance (+/-) of entities not part of local government		-2	-3	-2	-3		Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies		-106	-9	-26	102		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1							
Detail 2							
Other adjustments (+/-) (please detail)		-8	-1	-1	-1		
Detail 1		-7	0	0	0		K.6
Detail 2		-1	-1	-1	-1		Other statistical discrepancies
Detail 3		0	0	0	0		Rounding Error
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)		-231	-163	-107	-17		
<i>(ESA 2010 accounts)</i>							

(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 surplus/ deficit

Member State: Austria Data are in ... (millions of units of national currency) Date: 17/10/2016	Year				
	2012	2013	2014	2015	2016
Working balance in social security accounts	213	242	71	-12	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	117	169	83	121	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	117	169	83	121	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Detail 1	-2	0	0	0	Drawdown of reserves, included in "total revenue"
Detail 2	118	169	83	121	Build up of reserves, included in "total expenditure"
Detail 3	0	0	0	0	F.32 (Disposal of financial assets)
Non-financial transactions not included in the working balance	-8	-154	-157	-165	
Detail 1	-163	-145	-139	-146	Gross fixed capital formation
Detail 2	23	10	2	2	D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	150	0	0	0	D.99 (Debt cancellation from federal government to social security fund)
Detail 4	-18	-19	-20	-20	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 lending (+)/ net borrowing (-) of other social security bodies	98	42	179	188	Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	122	120	126	134	
Detail 1	123	123	128	131	Depreciation of fixed assets included in "total expenditure"
Detail 2	3	0	2	3	Revaluation items included in Working balance (K.7)
Detail 3	-3	-3	-4	0	Statistical discrepancy
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	542	418	302	266	

(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 surplus/ deficit 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: 17/10/2016	Year				
	2012	2013	2014	2015	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	7,046	4,409	9,055	3,543	Minus B.9 of S.13
Net acquisition (+) of financial assets ⁽²⁾	-2,136	-1,776	-2,168	-528	
Currency and deposits (F.2)	-1,948	694	-982	3,266	
Debt securities (F.3)	-1,474	-2,247	-2,616	-2,236	
Loans (F.4)	3,583	960	730	-284	
Increase (+)	12,706	7,877	6,770	13,053	
Reduction (-)	-9,123	-6,917	-6,041	-13,338	
Short term loans (F.41), net	436	-506	180	88	
Long-term loans (F.42)	3,147	1,466	550	-372	
Increase (+)	8,542	4,935	4,723	9,539	
Reduction (-)	-5,395	-3,468	-4,173	-9,911	
Equity and investment fund shares/units (F.5)	-524	-904	-426	-1,093	
Portfolio investments, net ⁽²⁾	-208	-635	443	101	
Equity and investment fund shares/units other than portfolio investments	-316	-269	-869	-1,194	
Increase (+)	1,112	1,564	1,407	755	
Reduction (-)	-1,428	-1,833	-2,277	-1,949	
Financial derivatives (F.71)	-844	-234	-239	-106	
Other accounts receivable (F.8)	-930	-46	1,365	-73	
Other financial assets (F.1, F.6)	0	0	0	-1	
Adjustments ⁽³⁾	989	-119	9,945	8,269	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,065	829	569	508	
Net incurrence (-) of other accounts payable (F.8)	412	-422	-4,781	-933	2014: of which -3.756 HETA capital transfer
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	10	10	1	-98	
Issuances above(-)/below(+) nominal value	-906	-892	-559	-1,477	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	422	493	619	338	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-88	-203	158	717	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	13,873	9,157	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	76	66	64	56	Euro coin liabilities
Statistical discrepancies	-666	-306	-212	560	
Difference between capital and financial accounts (B.9-B.9f)	37	-433	480	594	
Other statistical discrepancies (+/-)	-702	127	-693	-35	
Change in general government (S.13) consolidated gross debt ^(1, 2)	5,233	2,209	16,619	11,843	

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 17/10/2016	Year				
	2012	2013	2014	2015	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	6,881	4,581	9,326	3,988	Minus B.9 of S.1311
Net acquisition (+) of financial assets ⁽²⁾	-2,526	-2,002	-1,657	-1,437	
Currency and deposits (F.2)	-2,889	-609	-407	2,381	
Debt securities (F.3)	-1,656	-932	-2,335	-2,429	
Loans (F.4)	3,898	257	1,251	-21	
Increase (+)	16,197	11,633	9,188	14,753	
Reduction (-)	-12,298	-11,376	-7,937	-14,773	
Short term loans (F.41), net	514	-994	479	234	
Long-term loans (F.42)	3,384	1,250	772	-255	
Increase (+)	6,792	4,687	4,257	7,795	
Reduction (-)	-3,409	-3,437	-3,485	-8,050	
Equity and investment fund shares/units (F.5)	256	-464	-877	-863	
Portfolio investments, net ⁽²⁾	29	-163	40	15	
Equity and investment fund shares/units other than portfolio investments	227	-301	-917	-877	
Increase (+)	939	1,217	1,243	421	
Reduction (-)	-712	-1,518	-2,160	-1,299	
Financial derivatives (F.71)	-838	-130	-247	-105	
Other accounts receivable (F.8)	-1,297	-123	958	-400	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	1,894	150	10,124	9,069	
Net incurrence (-) of liabilities in financial derivatives (F.71)	975	733	461	403	
Net incurrence (-) of other accounts payable (F.8)	1,397	-104	-4,639	-874	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	8	22	3	-32	
Issuances above(-)/below(+) nominal value	-906	-892	-559	-1,477	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	426	493	616	336	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-81	-169	128	475	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	14,050	10,182	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	76	66	64	56	Euro coin liabilities
Statistical discrepancies	304	-315	-219	631	
Difference between capital and financial accounts (B.9-B.9f)	-4	-375	657	708	
Other statistical discrepancies (+/-)	308	60	-876	-78	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	6,553	2,414	17,574	12,251	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	225,125	227,891	244,188	254,725	
Central government gross debt (level) (b) ^(2, 5)	235,113	237,527	255,101	267,352	
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	9,988	9,636	10,913	12,627	

***Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 17/10/2016	Year				
	2012	2013	2014	2015	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	477	83	-76	-196	Minus B.9 of S.1312
Net acquisition (+) of financial assets ⁽²⁾	-227	-1,381	407	486	
Currency and deposits (F.2)	-88	458	-26	599	
Debt securities (F.3)	217	-1,348	-137	19	
Loans (F.4)	-103	434	479	166	
Increase (+)	3,236	2,403	3,063	3,390	
Reduction (-)	-3,339	-1,969	-2,583	-3,224	
Short term loans (F.41), net	12	1	-1	23	
Long-term loans (F.42)	-115	433	481	143	
Increase (+)	3,197	2,382	2,977	3,356	
Reduction (-)	-3,312	-1,949	-2,496	-3,212	
Equity and investment fund shares/units (F.5)	-493	-251	-17	-231	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	792	479	932	1,521	Increase of F.5 as a whole
Reduction (-)	-1,285	-730	-949	-1,751	Decrease of F.5 as a whole
Financial derivatives (F.71)	-6	-103	8	-1	
Other accounts receivable (F.8)	245	-570	101	-66	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-217	100	-83	4	
Net incurrence (-) of liabilities in financial derivatives (F.71)	91	95	106	103	
Net incurrence (-) of other accounts payable (F.8)	-296	31	-166	-101	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-13	-29	-83	
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⁾	-11	-12	-4	87	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	10	-2	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-889	134	55	6	
Difference between capital and financial accounts (B.9-B.9f)	-112	123	-67	19	
Other statistical discrepancies (+/-)	-777	11	122	-12	
Change in state government (S.1312) consolidated gross debt ^(1,2)	-856	-1,063	302	301	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	21,117	20,061	20,384	20,705	
State government gross debt (level) (b) ^(2,5)	21,361	20,298	20,600	20,901	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	244	237	216	195	

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 17/10/2016	Year				
	2012	2013	2014	2015	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	231	163	107	17	Minus B.9 of S.1313
Net acquisition (+) of financial assets ⁽²⁾	53	826	52	647	
Currency and deposits (F.2)	410	503	-610	158	
Debt securities (F.3)	27	16	-45	10	
Loans (F.4)	312	-62	125	277	
<i>Increase (+)</i>	<i>928</i>	<i>683</i>	<i>513</i>	<i>598</i>	
<i>Reduction (-)</i>	<i>-616</i>	<i>-745</i>	<i>-388</i>	<i>-321</i>	
Short term loans (F.41), net	113	-188	-12	48	
Long-term loans (F.42)	198	126	137	229	
<i>Increase (+)</i>	<i>813</i>	<i>683</i>	<i>512</i>	<i>536</i>	
<i>Reduction (-)</i>	<i>-615</i>	<i>-557</i>	<i>-375</i>	<i>-308</i>	
Equity and investment fund shares/units (F.5)	-358	-23	224	-147	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
<i>Increase (+)</i>	<i>655</i>	<i>197</i>	<i>1,101</i>	<i>349</i>	Increase of F.5 as a whole
<i>Reduction (-)</i>	<i>-1,013</i>	<i>-220</i>	<i>-877</i>	<i>-496</i>	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-338	391	358	350	
Other financial assets (F.1, F.6)	0	0	0	-1	
Adjustments ⁽²⁾	-57	-256	291	68	
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1	1	2	3	
Net incurrence (-) of other accounts payable (F.8)	-63	-231	258	-65	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-4	-1	-23	
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⁾	9	-22	33	153	
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	-59	-187	-82	-99	
Difference between capital and financial accounts (B.9-B.9f)	144	-164	-91	-138	
Other statistical discrepancies (+/-)	-203	-24	9	38	
Change in local government (S.1313) consolidated gross debt ^(1,2)	169	546	369	632	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	12,099	12,658	13,022	13,658	
Local government gross debt (level) (b) ⁽⁵⁾	12,127	12,673	13,042	13,674	
Local government holdings of other subsectors debt (level) (c) ⁻	28	15	19	16	

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 17/10/2016	Year				
	2012	2013	2014	2015	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-542	-418	-302	-266	Minus B.9 of S.1314
Net acquisition (+) of financial assets ⁽²⁾	920	650	142	373	
Currency and deposits (F.2)	618	347	62	125	
Debt securities (F.3)	-54	58	-91	158	
Loans (F.4)	2	-2	-2	-3	
Increase (+)	3	1	2	18	
Reduction (-)	-1	-4	-4	-21	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	2	-2	-2	-3	
Increase (+)	3	1	2	18	
Reduction (-)	-1	-4	-4	-21	
Equity and investment fund shares/units (F.5)	74	-161	272	187	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	389	237	340	261	Increase of F.5 as a whole
Reduction (-)	-315	-398	-69	-74	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	279	408	-99	-95	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-444	-270	-186	245	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-444	-270	-186	245	
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⁾ (+)	0	0	0	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ 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	11	-17	-18	5	
Difference between capital and financial accounts (B.9-B.9f)	9	-17	-18	5	
Other statistical discrepancies (+/-)	1	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-55	-55	-365	357	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1,750	1,690	1,325	1,674	
Social security gross debt (level) (b) ^(2, 5)	1,755	1,700	1,335	1,692	
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	5	10	10	18	

*Please note that the sign convention for net lending/ net borrowing 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.

Member State: Austria Data are in ...(millions of units of national currency) Date: 17/10/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	final	final	final	forecast
2	Trade credits and advances (AF.81 L)	4,100	3,998	4,125	4,158	4,180
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	319	317	324	330	350
	<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:	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)	317,440	323,413	327,119	338,524	351,690
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					