

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: 16/10/2015

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: 16/10/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	final	final	final	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-7,893	-6,879	-4,158	-8,886	-6,410
- Central government	S.1311	-7,212	-6,889	-4,484	-9,345	-6,748
- State government	S.1312	-1,032	-459	-79	120	113
- Local government	S.1313	-281	-74	-14	38	56
- Social security funds	S.1314	633	542	418	300	169
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		253,673	258,850	260,925	277,383	291,560
<i>By category:</i>						
Currency and deposits	AF.2	5,837	3,320	1,987	2,997	
Debt securities	AF.3	206,832	213,495	216,577	226,393	
Short-term	AF.31	6,045	8,273	8,547	9,627	
Long-term	AF.32	200,787	205,222	208,030	216,766	
Loans	AF.4	41,004	42,035	42,361	47,993	
Short-term	AF.41	4,691	2,031	1,869	2,729	
Long-term	AF.42	36,313	40,003	40,492	45,264	
General government expenditure on:						
Gross fixed capital formation	P.51g	9,243	9,190	9,714	9,748	9,980
Interest (consolidated)	D.41 (uses)	8,615	8,622	8,383	8,077	7,950
Gross domestic product at current market prices	B.1*g	308,630	317,056	322,878	329,296	337,120

(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: 16/10/2015

	2011	2012	Year 2013	2014	2015	
Working balance in central government accounts	-4,362	-6,949	-4,203	-3,189	-3,194	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	planned	
Financial transactions included in the working balance	-443	-395	868	-1,653	90	
Loans, granted (+)	1,162	210	184	48	60	
Loans, repayments (-)	-25	-22	-22	-18	-20	
Equities, acquisition (+)	1	931	1,121	446	0	
Equities, sales (-)	0	0	-1,424	-2,100	0	
Other financial transactions (+/-)	-1,580	-1,515	1,010	-29	50	
of which: transactions in debt liabilities (+/-)	0	134	41	0	0	
of which: net settlements under swap contracts (+/-)	46	0	26	50	50	
Detail 1	-1,607	-1,541	-181	10		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	50	50	Net settlements under swap contracts
Non-financial transactions not included in the working balance	-701	-693	284	-4,456	-1,515	
Detail 1	-34	-99	-21	-6		State guarantee system for exports - debt cancellation
Detail 2	-255	-2	-20	125	150	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	10	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	-31		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				-4,672		Imputed capital transfer according to the HETA Asset Quality Review (D.99)
Detail 16					-1,675	HETA/Hypo: Decision of Constitutional Court
Difference between interest paid (+) and accrued (D.41)(-)	-100	-346	-514	183	-903	
Other accounts receivable (+)	106	177	49	327	-100	
Detail 1	199	230	120	125	200	Time adjustments for VAT and Wage Tax
Detail 2	-94	-53	2	226	-300	Pre-financing to EU for agricultural subsidies
Detail 3			-73	-24		Adjustments for EU Structural funds
Other accounts payable (-)	-201	45	-327	168	-226	
Detail 1	-12	235	-142	123	-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 lending (+)/ net borrowing (-) of other central government bodies	-1,511	102	-639	-724	-900	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	-6,889	-4,484	-9,345	-6,748	

(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	Year					
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 16/10/2015						
Working balance in state government accounts	-497	-438	-215	-731		"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	-279	-184	-238	548		
Loans (+/-)	0	0	0	718		Details see extra table
Equities (+/-)	-81	-12	-103	-1		Details see extra table
Other financial transactions (+/-)	-198	-172	-135	-169		
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	4	-108		Reserves (buildup minus drawdown)
<i>Detail 2</i>	-200	-174	-140	-61		Niederösterreich, public hospitals
Non-financial transactions not included in the working balance	12	-131	-96	-76		
<i>Detail 1</i>	2	-49	-91	-67		D.41, details see extra table
<i>Detail 2</i>	-110	-119	1	0		D.73, details see extra table
<i>Detail 3</i>	-45	37	-7	-9		D.75, details see extra table
<i>Detail 4</i>	166	0	0	0		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 lending (+)/ net borrowing (-) of other state government bodies	-263	315	487	382		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	-16	-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)	-1,032	-459	-79	120		

(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	Year					
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 16/10/2015						
Working balance in local government accounts	-98	133	44	74		
<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	2	-93	-64	-21		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	-94	0	0		
Other financial transactions (+/-)	2	0	-64	-21		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	1	-1	-1	0		Salzburg: F.22 reserves part of the WB
Detail 2	1	1	-2	0		Vorarlberg, financial transactions (F.42, F.22, F.51) part of WB
Detail 3	0	0	-41	-3		Vienna, Agio F.4 not D.41
Detail 4			-21	-17		Upper Austria, financial transactions (F.22, F.42, F.51) part of WB
Non-financial transactions not included in the working balance	5	3	21	30		
Detail 1	5	3	1	0		D.99 Several minor non-financial transactions not included in the WB
Detail 3	0	0	0	10		-D.41 Time adjusted agio, Vienna
Detail 4	0	0	20	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		
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	-2	-3	-2		Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-179	-106	-11	-42		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-9	-8	-1	-1		
Detail 1	-8	-7	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)	-281	-74	-14	38		

(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 surplus/ deficit

Member State: Austria Data are in ...(millions of units of national currency) Date: 16/10/2015	Year					
	2011	2012	2013	2014	2015	
Working balance in social security accounts	325	213	242	71		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	82		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	56	117	169	82		
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	83		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	0	0		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 lending (+)/ net borrowing (-) of other social security bodies	89	98	42	168		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	125	122	120	130		
Detail 1	121	123	123	128		Depreciation of fixed assets included in "total expenditure"
Detail 2	8	3	0	2		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	300		
(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: 16/10/2015	Year				Minus EDP B.9 of S.13
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	7,893	6,879	4,158	8,886	
Net acquisition (+) of financial assets ⁽²⁾	1,760	-1,145	801	-1,956	
Currency and deposits (F.2)	3,246	-1,992	703	-1,112	
Debt securities (F.3)	-1,192	-1,443	-2,247	-2,616	
Loans (F.4)	1,314	3,366	893	1,754	
Increase (+)	L	12,589	7,869	8,460	
Reduction (-)	L	-9,223	-6,976	-6,705	
Short term loans (F.41), net	-79	301	-440	298	
Long-term loans (F.42)	1,393	3,065	1,333	1,456	
Increase (+)	L	8,511	4,964	6,304	
Reduction (-)	L	-5,447	-3,631	-4,848	
Equity and investment fund shares/units (F.5)	-884	-486	-1,029	791	
Portfolio investments, net ⁽²⁾	L	-742	-742	2,432	
Equity and investment fund shares/units other than portfolio investments	L	256	-287	-1,641	
Increase (+)	L	956	1,137	459	Increase of F.5 as a whole
Reduction (-)	L	-700	-1,424	-2,100	Decrease of F.5 as a whole
Financial derivatives (F.71)	-511	-844	-234	-249	
Other accounts receivable (F.8)	-213	255	2,716	-524	2013/14 correction ÖBB Infrastruktur
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	1,265	895	-2,049	10,303	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,124	1,066	836	330	
Net incurrence (-) of other accounts payable (F.8)	-43	243	-2,270	-4,102	2014: correction BIG, 2013/14 correction counter-entry ÖBB Infrastruktur
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-7	-2	3	-1	
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	-70	-91	21	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	13,864	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	313	-1,452	-836	-775	
Difference between capital and financial accounts (B.9-B.9f)	451	388	213	404	
Other statistical discrepancies (+/-)	-138	-1,840	-1,048	-1,179	
Change in general government (S.13) consolidated gross debt ^(1,2)	11,231	5,177	2,075	16,458	

*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: 16/10/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	7,212	6,889	4,484	9,345	Minus EDP B.9 of S.1311
Net acquisition (+) of financial assets ⁽²⁾	-634	-2,283	39	-769	
Currency and deposits (F.2)	2,742	-2,933	-601	-543	
Debt securities (F.3)	-1,891	-1,624	-932	-2,335	
Loans (F.4)	-14	3,709	279	2,352	
Increase (+)	L	16,149	11,705	10,889	
Reduction (-)	L	-12,440	-11,426	-8,536	
Short term loans (F.41), net	-1,993	366	-928	601	
Long-term loans (F.42)	1,979	3,343	1,208	1,752	
Increase (+)	L	6,753	4,796	5,834	
Reduction (-)	L	-3,410	-3,588	-4,082	
Equity and investment fund shares/units (F.5)	-580	49	-510	680	
Portfolio investments, net ⁽²⁾	L	-207	-223	2,321	
Equity and investment fund shares/units other than portfolio investments	L	256	-287	-1,641	
Increase (+)	72	956	1,137	459	
Reduction (-)	-652	-700	-1,424	-2,100	
Financial derivatives (F.71)	-511	-838	-130	-247	
Other accounts receivable (F.8)	-380	-645	1,933	-676	2013/14: correction ÖBB Infrastruktur
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	992	1,824	-1,571	9,800	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,124	975	733	232	
Net incurrence (-) of other accounts payable (F.8)	-237	1,248	-1,716	-4,695	2014: correction BIG, 2013/14 correction counter-entry ÖBB In
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	27	-2	16	0	
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	-54	-76	20	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	14,050	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	264	201	-652	-883	
Difference between capital and financial accounts (B.9-B.9f)	407	850	297	391	
Other statistical discrepancies (+/-)	-143	-649	-949	-1,273	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	7,835	6,631	2,300	17,492	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	217,960	224,022	226,673	242,888	
Central government gross debt (level) (b) ^(2, 5)	227,376	234,006	236,307	253,799	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	9,416	9,985	9,633	10,912	

***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: 16/10/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	1,032	459	79	-120	Minus EDP B.9 of S.1312
Net acquisition (+) of financial assets ⁽²⁾	948	-107	-883	472	
Currency and deposits (F.2)	168	-88	458	-30	
Debt securities (F.3)	600	217	-1,348	-137	
Loans (F.4)	515	-134	350	401	
Increase (+)	L	3,343	2,484	3,159	
Reduction (-)	L	-3,477	-2,134	-2,758	
Short term loans (F.41), net	0	25	2	-4	
Long-term loans (F.42)	515	-159	348	405	
Increase (+)	L	3,273	2,463	3,081	
Reduction (-)	L	-3,432	-2,115	-2,676	
Equity and investment fund shares/units (F.5)	-302	-484	-240	-97	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	83	854	499	649	Increase of F.5 as a whole
Reduction (-)	-385	-1,338	-739	-746	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	-6	-103	-2	
Other accounts receivable (F.8)	-33	387	1	337	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	239	10	-29	-22	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	91	103	98	
Net incurrence (-) of other accounts payable (F.8)	171	-65	-120	-117	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-45	0	-1	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 ⁽⁵⁾ (-) of foreign-currency debt	113	-17	-12	-3	
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	-582	-1,264	-229	-110	
Difference between capital and financial accounts (B.9-B.9f)	-552	-423	-113	-102	
Other statistical discrepancies (+/-)	-30	-841	-115	-8	
Change in state government (S.1312) consolidated gross debt ^(1,2)	1,637	-902	-1,062	220	
State government contribution to general government debt (a=b-c) ⁽⁶⁾	21,978	21,090	20,034	20,274	
State government gross debt (level) (b) ^(2,5)	22,217	21,315	20,253	20,473	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	239	225	219	199	

***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: 16/10/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	281	74	14	-38	Minus EDP B.9 of S.1313
Net acquisition (+) of financial assets ⁽²⁾	722	613	732	-638	
Currency and deposits (F.2)	510	410	503	-599	
Debt securities (F.3)	-2	27	16	-45	
Loans (F.4)	78	316	-66	124	
Increase (+)	L	928	679	510	
Reduction (-)	L	-613	-745	-386	
Short term loans (F.41), net	0	113	-188	-12	
Long-term loans (F.42)	78	202	122	136	
Increase (+)	L	814	679	510	
Reduction (-)	L	-612	-557	-374	
Equity and investment fund shares/units (F.5)	57	-123	-126	150	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	257	90	171	522	Increase of F.5 as a whole
Reduction (-)	-199	-213	-297	-373	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	78	-18	405	-268	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-222	-245	-202	929	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-229	-244	-195	926	
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	1	-3	3	
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	-384	-18	122	
Difference between capital and financial accounts (B.9-B.9f)	396	-48	46	75	
Other statistical discrepancies (+/-)	81	-336	-64	47	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1,258	58	526	375	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	11,939	11,989	12,527	12,898	
Local government gross debt (level) (b) ⁽⁵⁾	11,958	12,016	12,542	12,917	
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	19	28	15	19	

***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: 16/10/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-633	-542	-418	-300	Minus EDP B.9 of S.1314
Net acquisition (+) of financial assets ⁽²⁾	259	920	650	54	
Currency and deposits (F.2)	-168	618	347	59	
Debt securities (F.3)	99	-54	58	-91	
Loans (F.4)	0	2	-2	1	
Increase (+)	0	3	1	1	
Reduction (-)	0	-1	-4	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	0	2	-2	1	
Increase (+)	0	3	1	1	
Reduction (-)	0	-1	-4	0	
Equity and investment fund shares/units (F.5)	-49	74	-161	58	
Portfolio investments, net ⁽²⁾	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	4	389	237	1,116	Increase of F.5 as a whole
Reduction (-)	-53	-315	-398	-1,058	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	377	279	408	27	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-4	-444	-270	-160	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-4	-444	-270	-160	
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	-17	41	
Difference between capital and financial accounts (B.9-B.9f)	200	9	-17	41	
Other statistical discrepancies (+/-)	-2	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	1,750	1,690	1,324	
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	5	10	10	

***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: 16/10/2015		Year				
		2011	2012	2013	2014	2015
Statement		final	final	final	final	forecast
2	Trade credits and advances (AF.81 L)	L	4,552	4,411	4,649	4,700
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>	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.				
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)	309,676	317,379	323,810	327,201	335,560
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					