

# 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

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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: 18/04/2016**

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 surplus/ deficit and debt levels and provision of associated data**

Member State: Austria Data are in ...(millions of units of national currency) Date: 18/04/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	final	final	half-finalized	forecast
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-6,879	-4,235	-8,900	-3,885	-5,060
- Central government	S.1311	-6,889	-4,558	-9,326	-4,288	-5,630
- State government	S.1312	-459	-84	82	303	170
- Local government	S.1313	-74	-12	41	-78	0
- Social security funds	S.1314	542	418	302	178	400
		final	final	final	half-finalized	forecast
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		258,795	260,882	277,444	290,716	295,104
<i>By category:</i>						
Currency and deposits	AF.2	3,320	1,987	2,997	3,973	
Debt securities	AF.3	213,497	216,578	226,508	237,596	
Short-term	AF.31	8,273	8,790	10,162	9,039	
Long-term	AF.32	205,224	207,788	216,346	228,557	
Loans	AF.4	41,979	42,317	47,938	49,148	
Short-term	AF.41	2,031	1,869	2,687	1,896	
Long-term	AF.42	39,947	40,448	45,251	47,252	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	9,190	9,702	9,727	10,055	10,155
<b>Interest (consolidated)</b>	D.41 (uses)	8,622	8,398	8,128	7,933	7,910
<b>Gross domestic product at current market prices</b>	B.1*g	317,056	322,878	329,296	337,162	349,482

(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	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 18/04/2016						
<b>Working balance in central government accounts</b>	<b>-6,949</b>	<b>-4,203</b>	<b>-3,189</b>	<b>-1,861</b>	<b>-5,123</b>	<b>2012: Net balance to be financed by the federal government (-administrative deficit); 2013-2016: Balance of the Financial Budget</b>
<i>Basis of the working balance</i>	cash	cash	cash	cash	forecast	
Financial transactions included in the working balance	-395	802	-1,599	1,322	100	
Loans, granted (+)	210	190	178	1,447	0	
Loans, repayments (-)	-22	-94	-93	-97	0	
Equities, acquisition (+)	931	1,121	446	197	0	
Equities, sales (-)	0	-1,424	-2,100	-285	0	
Other financial transactions (+/-)	-1,515	1,010	-29	60	100	
of which: transactions in debt liabilities (+/-)	134	41	0	0	0	
of which: net settlements under swap contracts (+/-)	0	26	50	107	100	
Detail 1	-1,541	-181	10	25		Detail 1, Reserves (cash buildup minus drawdown)
Detail 2	-107	-13	-90	-72		Detail 2, Secondary market transactions of own securities above/below par
Detail 3	134	41				Detail 3, Repayment of an imputed loan liability against KA Finanz
Detail 4		1,137				Detail 4, KA-Finanz debtor warrant paid (included in Working balance, reduces F 89PAY)
Detail 5	0	26	50	107	100	Detail 5, net settlements under swap contracts
Non-financial transactions not included in the working balance	-925	-16	-4,678	-47	33	
Detail 1	-99	-21	-6	-40	33	Detail 1, State guarantee system for exports - debt cancellation
Detail 2	-150					Detail 2, Debt cancellation from federal government to social security fund (D.99)
Detail 3	0					Detail 3, Loan service fee regarding Greek debt crisis (D.41)
Detail 4	24	16	13	8		Detail 4, Receivables and payables in the context of EFSF financing
Detail 5	-700					Detail 5, Capital decrease of Volksbanken AG in the course of the ongoing restructuring process
Detail 6			-4,672			Detail 6, Imputed capital transfer according to the HETA Asset Quality Review (D.99)
Detail 7		-11	-13	-15		Detail 7, Write-off of maintenance payments (D.99pay)
Difference between interest paid (+) and accrued (D.41)(-)	-346	-514	83	-964	-300	
Other accounts receivable (+)	177	72	329	176	130	
Detail 1	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
Detail 2	-53	2	226	-271	130	Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3		-59	-14	21		Detail 3, Adjustments for EU structural funds
Detail 4			5	-39		Detail 4, Time adjustments cash flow - profit and loss accounts, revenues
Other accounts payable (-)	277	-38	384	-532	280	
Detail 1	235	-142	123	-354	100	Detail 1, EU Own resources
Detail 2	-189	-185	45	-114		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3	-2	-20	125	78	100	Detail 3, Time adjustment current transfer from federal government to social security fund (D.73)
Detail 4	212	203	194	0		Detail 4, Eurofighter time adjustments
Detail 5	75	80			80	Detail 5, Time adjustment of rental fees (Federal government is in debt with BIG); P.2
Detail 6	8	7	6	5		Detail 6, Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.
Detail 7	-18	-9	-31	2		Detail 7, federal government/social security fund expenditure
Detail 8	3	5	3	-5		Detail 8, Time adjustment Nachtschwerarbeitergesetz
Detail 9	-45	23	-1	0		Detail 9, Time adjustment transfers from federal government to ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 10			-80	-144		Detail 10, Time adjustments cash flow - profit and loss accounts, expenditures
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	102	-659	-656	-2,382	-750	Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	1,170	0	0	0	0	
Detail 1	1,170					Detail 1, Up-front payments of the Federal Government resulting from the old budget law
Detail 2	0	0	0	0		Detail 2, Statistical discrepancy
Detail 3						
Detail 4						
Detail 5						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-6,889</b>	<b>-4,558</b>	<b>-9,326</b>	<b>-4,288</b>	<b>-5,630</b>	

(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: 18/04/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in state government accounts</b>	-438	-215	-731	285		<b>"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</b>
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	-12	-104	609	-104		
Loans (+/-)	0	0	718	6		details see extra table
Equities (+/-)	-12	-103	-1	-1		details see extra table
Other financial transactions (+/-)	0	-1	-108	-109		
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>	0	-1	-108	-109		details see extra table
Non-financial transactions not included in the working balance	-303	-231	-136	-216		
<i>Detail 1</i>	-49	-91	-67	11		D.41, details see extra table
<i>Detail 2</i>	-172	-133	-61	-69		Public hospitals and care homes, details see extra table
<i>Detail 3</i>	-119	-1	0	-76		D.73, details see extra table
<i>Detail 4</i>	37	-7	-9	-2		D.75, details see extra table
<i>Detail 5</i>	0	0	0	-80		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		
Net lending (+)/ net borrowing (-) of other state government bodies	315	476	341	341		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Other adjustments (+/-) (please detail)	-21	-10	0	-3		
<i>Detail 1</i>	-1	0	0	0		K.6, details see extra table
<i>Detail 2</i>	-20	-10	0	-3		K.7, details see extra table
<i>Detail 3</i>	0	0	0	0		Statistical discrepancy, details see extra table
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>-459</b>	<b>-84</b>	<b>82</b>	<b>303</b>		

(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: 18/04/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in local government accounts</b>	133	44	74		L	<b>"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</b>
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	-94	-64	-21		L	
Loans (+/-)	0	0	0		L	
Equities (+/-)	-94	0	0		L	
Other financial transactions (+/-)	0	-64	-21		L	
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				Salzburg: F.22 reserves part of the WB
Detail 2	1	-2				Vorarlberg, financial transactions (F.42, F.22, F.51) part of WB
Detail 3		-41	-3			Vienna, Agio F.4 not D.41
Detail 4		-21	-17			Upper Austria, financial transactions (F.42, F.1) part of WB
Non-financial transactions not included in the working balance	3	21	30		L	
Detail 1	3	1	0			D.99 Several minor non-financial transactions not included in the WB
Detail 2			10			-D.41 Time adjusted agio, Vienna
Detail 3		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	-3	-2		L	Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-106	-9	-39	1		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-8	-1	-1		L	
Detail 1	-7					K.6
Detail 2	-1	-1	-1			Other statistical discrepancies
Detail 3	0	0	0			Rounding Error
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-74</b>	<b>-12</b>	<b>41</b>	<b>-78</b>		

(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	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 18/04/2016						
<b>Working balance in social security accounts</b>	213	242	71	-97		<b>Working balance (total revenue minus total expenditure/Finance Statistics of Association of Austrian Social Security Funds; accrual)</b>
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	117	169	83	92		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	117	169	83	92		
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	93		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	212		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	122	120	126	136		
Detail 1	123	123	128	133		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
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.131)</b>	<b>542</b>	<b>418</b>	<b>302</b>	<b>178</b>		

(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: 18/04/2016	Year				
	2012	2013	2014	2015	
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>6,879</b>	<b>4,235</b>	<b>8,900</b>	<b>3,885</b>	<b>Minus EDP B.9 of S.13</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-3,442</b>	<b>-834</b>	<b>-2,142</b>	<b>348</b>	
Currency and deposits (F.2)	-1,992	702	-954	3,190	
Debt securities (F.3)	-1,474	-2,247	-2,616	-687	
Loans (F.4)	3,412	945	681	-3,296	
Increase (+)	12,649	7,883	6,846	13,448	
Reduction (-)	-9,237	-6,938	-6,165	-16,744	
Short term loans (F.41), net	320	-442	207	169	
Long-term loans (F.42)	3,092	1,388	474	-3,465	
Increase (+)	8,548	4,939	4,758	9,634	
Reduction (-)	-5,457	-3,551	-4,284	-13,099	
Equity and investment fund shares/units (F.5)	-1,212	-1,030	459	2,836	
Portfolio investments, net <sup>(2)</sup>	-208	-635	443	73	
Equity and investment fund shares/units other than portfolio investments	-1,004	-395	16	2,764	
Increase (+)	2,214	2,033	3,765	5,591	
Reduction (-)	-3,218	-2,428	-3,749	-2,827	
Financial derivatives (F.71)	-844	-234	-239	-569	
Other accounts receivable (F.8)	-1,333	1,028	526	-1,126	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>894</b>	<b>-1,648</b>	<b>10,704</b>	<b>7,435</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,066	827	571	106	
Net incurrence (-) of other accounts payable (F.8)	229	-1,838	-3,982	-1,352	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	4	-2	-15	
Issuances above(-)/below(+) nominal value	-832	-906	-530	-1,476	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	490	379	722	511	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-60	-114	50	697	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	13,873	8,963	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>792</b>	<b>333</b>	<b>-899</b>	<b>1,606</b>	
Difference between capital and financial accounts (B.9-B.9f)	2,713	1,357	358	1,443	
Other statistical discrepancies (+/-)	-1,921	-1,024	-1,258	162	
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>5,122</b>	<b>2,087</b>	<b>16,562</b>	<b>13,273</b>	

\*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: 18/04/2016	Year				
	2012	2013	2014	2015	
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>6,889</b>	<b>4,558</b>	<b>9,326</b>	<b>4,288</b>	<b>Minus EDP B.9 of S.1311</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-3,377</b>	<b>-1,475</b>	<b>-1,639</b>	<b>-226</b>	
Currency and deposits (F.2)	-2,933	-601	-390	2,315	
Debt securities (F.3)	-1,656	-932	-2,335	-879	
Loans (F.4)	3,762	321	1,249	-2,969	
Increase (+)	16,102	11,637	9,228	15,536	
Reduction (-)	-12,340	-11,316	-7,978	-18,506	
Short term loans (F.41), net	383	-928	503	398	
Long-term loans (F.42)	3,379	1,249	747	-3,367	
Increase (+)	6,792	4,687	4,260	8,201	
Reduction (-)	-3,412	-3,438	-3,513	-11,568	
Equity and investment fund shares/units (F.5)	51	-493	-657	2,505	
Portfolio investments, net <sup>(2)</sup>	29	-163	40	-13	
Equity and investment fund shares/units other than portfolio investments	22	-330	-697	2,519	
Increase (+)	1,064	1,511	1,309	4,063	
Reduction (-)	-1,042	-1,840	-2,005	-1,544	
Financial derivatives (F.71)	-838	-130	-247	-569	
Other accounts receivable (F.8)	-1,763	361	741	-629	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>1,674</b>	<b>-1,243</b>	<b>10,089</b>	<b>8,024</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	975	733	461	8	
Net incurrence (-) of other accounts payable (F.8)	1,101	-1,386	-4,631	-1,530	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	14	-4	0	
Issuances above(-)/below(+) nominal value	-832	-906	-530	-1,476	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	490	379	722	511	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-54	-76	20	457	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	14,050	10,054	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>1,451</b>	<b>460</b>	<b>-236</b>	<b>1,615</b>	
Difference between capital and financial accounts (B.9-B.9f)	2,099	1,409	1,150	1,488	
Other statistical discrepancies (+/-)	-648	-949	-1,386	127	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>6,637</b>	<b>2,299</b>	<b>17,540</b>	<b>13,701</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>224,025</b>	<b>226,676</b>	<b>242,939</b>	<b>254,929</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	234,013	236,312	253,852	267,554	
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	9,988	9,636	10,913	12,625	

**\*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: 18/04/2016	Year				
	2012	2013	2014	2015	
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>459</b>	<b>84</b>	<b>-82</b>	<b>-303</b>	<b>Minus EDP B.9 of S.1312</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-577</b>	<b>-923</b>	<b>362</b>	<b>351</b>	
Currency and deposits (F.2)	-88	458	-26	589	
Debt securities (F.3)	217	-1,348	-137	19	
Loans (F.4)	-138	363	428	238	
Increase (+)	3,328	2,491	3,174	3,181	
Reduction (-)	-3,466	-2,129	-2,746	-2,943	
Short term loans (F.41), net	27	0	2	0	
Long-term loans (F.42)	-166	363	427	238	
Increase (+)	3,258	2,471	3,084	3,172	
Reduction (-)	-3,424	-2,109	-2,658	-2,934	
Equity and investment fund shares/units (F.5)	-518	-246	15	91	
Portfolio investments, net <sup>(2)</sup>	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	869	408	819	608	Increase of F.5 as a whole
Reduction (-)	-1,386	-655	-805	-517	Decrease of F.5 as a whole
Financial derivatives (F.71)	-6	-103	8	0	
Other accounts receivable (F.8)	-46	-46	74	-585	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>173</b>	<b>11</b>	<b>112</b>	<b>576</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	91	95	106	98	
Net incurrence (-) of other accounts payable (F.8)	93	-59	29	415	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-13	-29	-14	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-11	-12	-4	77	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	10	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>-951</b>	<b>-233</b>	<b>-93</b>	<b>-262</b>	
Difference between capital and financial accounts (B.9-B.9f)	-109	-117	-151	-221	
Other statistical discrepancies (+/-)	-842	-115	57	-40	
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	<b>-896</b>	<b>-1,061</b>	<b>298</b>	<b>362</b>	
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>21,097</b>	<b>20,042</b>	<b>20,360</b>	<b>20,737</b>	
State government gross debt (level) (b) <sup>(2,5)</sup>	21,322	20,260	20,558	20,920	
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	224	218	198	183	

\*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: 18/04/2016	Year				
	2012	2013	2014	2015	
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>74</b>	<b>12</b>	<b>-41</b>	<b>78</b>	<b>Minus EDP B.9 of S.1313</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-149</b>	<b>730</b>	<b>106</b>	<b>333</b>	
Currency and deposits (F.2)	410	503	-599	161	
Debt securities (F.3)	27	16	-45	10	
Loans (F.4)	311	-68	129	117	
<i>Increase (+)</i>	<i>929</i>	<i>678</i>	<i>519</i>	<i>393</i>	
<i>Reduction (-)</i>	<i>-618</i>	<i>-746</i>	<i>-390</i>	<i>-276</i>	
Short term loans (F.41), net	113	-188	-12	-11	
Long-term loans (F.42)	198	120	141	128	
<i>Increase (+)</i>	<i>815</i>	<i>678</i>	<i>519</i>	<i>393</i>	
<i>Reduction (-)</i>	<i>-617</i>	<i>-558</i>	<i>-378</i>	<i>-265</i>	
Equity and investment fund shares/units (F.5)	-813	-121	867	83	
Portfolio investments, net <sup>(2)</sup>	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
<i>Increase (+)</i>	<i>50</i>	<i>97</i>	<i>1,243</i>	<i>204</i>	Increase of F.5 as a whole
<i>Reduction (-)</i>	<i>-863</i>	<i>-218</i>	<i>-376</i>	<i>-122</i>	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-85	400	-246	-38	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-226</b>	<b>-251</b>	<b>904</b>	<b>-55</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	4	0	
Net incurrence (-) of other accounts payable (F.8)	-239	-217	862	-234	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-4	-1	-3	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	14	-29	39	181	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>294</b>	<b>46</b>	<b>-618</b>	<b>200</b>	
Difference between capital and financial accounts (B.9-B.9f)	713	87	-628	204	
Other statistical discrepancies (+/-)	-419	-41	10	-4	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-7</b>	<b>537</b>	<b>352</b>	<b>556</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>11,924</b>	<b>12,474</b>	<b>12,820</b>	<b>13,378</b>	
Local government gross debt (level) (b) <sup>(5)</sup>	11,951	12,488	12,840	13,396	
Local government holdings of other subsectors debt (level) (c)-	28	15	19	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 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: 18/04/2016	Year				
	2012	2013	2014	2015	
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-542</b>	<b>-418</b>	<b>-302</b>	<b>-178</b>	<b>Minus EDP B.9 of S.1314</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>920</b>	<b>650</b>	<b>137</b>	<b>453</b>	
Currency and deposits (F.2)	618	347	62	125	
Debt securities (F.3)	-54	58	-91	158	
Loans (F.4)	2	-2	-2	-2	
Increase (+)	3	1	2	0	
Reduction (-)	-1	-4	-4	-2	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	2	-2	-2	-2	
Increase (+)	3	1	2	0	
Reduction (-)	-1	-4	-4	-2	
Equity and investment fund shares/units (F.5)	74	-161	266	159	
Portfolio investments, net <sup>(2)</sup>	L	L	L	L	
Equity and investment fund shares/units other than portfolio investments	L	L	L	L	
Increase (+)	389	237	901	929	Increase of F.5 as a whole
Reduction (-)	-315	-398	-634	-770	Decrease of F.5 as a whole
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	279	408	-99	13	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-444</b>	<b>-270</b>	<b>-186</b>	<b>109</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-444	-270	-186	109	
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 <sup>(4)</sup> (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>11</b>	<b>-17</b>	<b>-14</b>	<b>-27</b>	
Difference between capital and financial accounts (B.9-B.9f)	9	-22	-14	-27	
Other statistical discrepancies (+/-)	2	5	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-55</b>	<b>-55</b>	<b>-366</b>	<b>357</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,750</b>	<b>1,690</b>	<b>1,324</b>	<b>1,673</b>	
Social security gross debt (level) (b) <sup>(2, 5)</sup>	1,755	1,700	1,334	1,691	
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	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: 18/04/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	final	final	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	4,508	4,399	4,474	4,255	4,300
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	319	317	324	330	320
	<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	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:	624	671	719	771	750
	ii) the reasons for these differences:	0%-DM-Prämienanleihen 86-16 (expires in May 2016)				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	317,379	323,810	327,201	334,980	347,930
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					