

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: 31/03/2017

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: 31/03/2017	ESA 2010 codes	Year				
		2013	2014	2015	2016	2017
		final	final	final	half-finalized	forecast
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-4,409	-9,049	-3,663	-5,430	-3,752
- Central government	S.1311	-4,581	-9,345	-4,021	-4,272	-3,985
- State government	S.1312	-83	101	243	-1,085	175
- Local government	S.1313	-163	-107	-21	-216	-91
- Social security funds	S.1314	418	303	136	143	149
		final	final	final	half-finalized	forecast
General government consolidated gross debt						
Level at nominal value outstanding at end of year		262,317	278,968	290,466	295,719	291,671
<i>By category:</i>						
Currency and deposits	AF.2	3,314	4,388	5,415	5,580	
Debt securities	AF.3	216,555	226,388	236,159	245,788	
Short-term	AF.31	8,790	10,162	9,039	11,075	
Long-term	AF.32	207,765	216,225	227,121	234,714	
Loans	AF.4	42,449	48,193	48,891	44,351	
Short-term	AF.41	2,020	2,813	2,262	1,713	
Long-term	AF.42	40,428	45,379	46,629	42,638	
General government expenditure on:						
Gross fixed capital formation	P.51g	9,851	9,850	10,187	10,510	10,840
Interest (consolidated)	D.41 (uses)	8,408	8,096	8,042	7,346	7,130
Gross domestic product at current market prices	B.1*g	322,539	330,418	339,896	349,493	361,180

(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)	2013	2014	2015	2016	2017	
Date: 31/03/2017						
Working balance in central government accounts	-4,203	-3,189	-1,861	-4,995	-4,298	Balance of the Financial Budget
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>forecast</i>	
Financial transactions included in the working balance	802	-1,599	1,118	-508	0	
Loans, granted (+)	255	247	1,502	246	0	
Loans, repayments (-)	-160	-163	-153	-249	0	
Equities, acquisition (+)	1,121	446	1	1	0	
Equities, sales (-)	-1,424	-2,100	-293	-450	0	
Other financial transactions (+/-)	1,010	-29	60	-56	0	
of which: transactions in debt liabilities (+/-)	41	0	0	0	0	
of which: net settlements under swap contracts (+/-)	26	50	107	32	0	
Detail 1	-181	10	25	166	0	Detail 1, Reserves (cash buildup minus drawdown)
Detail 2	-13	-90	-72	-253	0	Detail 2, Secondary market transactions of own securities above/below par
Detail 3	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	26	50	107	32		Detail 5, net settlements under swap contracts
Non-financial transactions not included in the working balance	-16	-4,678	-47	-77	-70	
Detail 1	-21	-6	-40	-62	-70	Detail 1, State guarantee system for exports - debt cancellation
Detail 2	16	13	8	5		Detail 2, Receivables and payables in the context of EFSF financing
Detail 3		-4,672				Detail 3, Imputed capital transfer according to the HETA Asset Quality Review (D.99)
Detail 4	-11	-13	-15	-19		Detail 4, Write-off of maintenance payments (D.99pay)
Difference between interest paid (+) and accrued (D.41)(-)	-514	83	-964	128	-110	
Other accounts receivable (+)	72	335	184	403	445	
Detail 1	129	112	466	64	245	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	2	226	-271	201	100	Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3	-59	-14	21	21	100	Detail 3, Adjustments for EU structural funds
Detail 4		11	-31	117		Detail 4, Time adjustments cash flow - profit and loss accounts, revenues
Other accounts payable (-)	-59	350	-255	-75	448	
Detail 1	-142	123	-354	-54		Detail 1, EU Own resources
Detail 2	-185	45	-114	-154		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3	203	194	0	0		Detail 3, Eurofighter time adjustments
Detail 4	80					Detail 4, Time adjustment of rental fees (Federal government is in debt with BIG); P.2
Detail 5	7	6	5	4		Detail 5, Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.
Detail 6	-9	-31	11	-10		Detail 6, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 7	5	3	-4	-1	-2	Detail 7, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 8	23	8	64	0		Detail 8, Time adjustment transfers from federal government to ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 9	-20	125	412	336	450	Detail 9, Time adjustment current transfer from federal government to social security fund (D.73)
Detail 10		0	-234	-412		Detail 10, Time adjustments cash flow - profit and loss accounts, expenditures regarding current transfer from federal government to social security fund (D.73)
Detail 11		-108	-31	229		Detail 11, Time adjustments cash flow - profit and loss accounts, other expenditures
Detail 12	-21	-14	-11	-13		Detail 12, 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	-661	-647	-2,195	853	-400	Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0	0	
Detail 1	0	0	0	0	0	Detail 1, Statistical discrepancy
Detail 2						
Detail 3						
Detail 4						
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-4,581	-9,345	-4,021	-4,272	-3,985	

(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: 31/03/2017

	2013	2014	Year 2015	2016	2017	
Working balance in state government accounts	-215	-731	401	-1,081		"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	-198	562	-435	-132		
Loans (+/-)	7	646	-52	-135		
Equities (+/-)	-103	-1	-1	-1		
Other financial transactions (+/-)	-101	-84	-383	4		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	24	4	4		
<i>Detail 1</i>	-101	0	0	0		F.7, details see extra table
<i>Detail 2</i>	-1	-108	-387	0		Other financial transactions, details see extra table
<i>Detail 3</i>		24	4	4		swap contracts, details see extra table
Non-financial transactions not included in the working balance	-141	-69	-154	-89		
<i>Detail 1 - Public health and care</i>	-133	-61	-75	-86		Public health and care homes, details see extra table
<i>Detail 2 - D.73</i>	-1	0	-76	0		D.73, details see extra table
<i>Detail 3 - D.75</i>	-7	-9	-12	-3		D.75, details see extra table
<i>Detail 4 - Budget reform Steiermark</i>	0	0	8	0		Steiermark - budget reform, details see extra table
Difference between interest paid (+) and accrued (D.41)(-)	3	4	11	17		
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	476	342	403	302		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-10	-7	17	-102		
<i>Detail 1</i>	0	-7	17	-22		Steiermark - infrastructure projects, details see extra table
<i>Detail 2</i>	-10	0	0	-12		K.7, details see extra table
<i>Detail 3</i>	0	0	0	-68		D.73 and D.41, details see extra table
<i>Detail 4</i>	0	0	0	0		Statistical discrepancy, details see extra table
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-83	101	243	-1,085		

(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)	2013	2014	2015	2016	2017	
Date: 31/03/2017						
Working balance in local government accounts	44	74	75	-280		"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>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		
Financial transactions included in the working balance	-63	-20	-45	21		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-63	-20	-45	21		
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		Salzburg, Vorarlberg: financial transactions (F.22, F.42, F.22, F.51) part of WB
Detail 2	-41	-3	-28	-9		Vienna, Agio F.4 not D.41
Detail 3	-21	-17	-18			Upper Austria, financial transactions (F.42, F.1) part of WB
Detail 4	1	1	1	0		Vienna, on-balance PPP, principal component
Detail 5	0	0	0	30		St. Pölten, financial transaction (F.71) part of WB
Non-financial transactions not included in the working balance	-132	-132	-145	-15		
Detail 1	1	0	1	1		D.99 Several minor non-financial transactions not included in the WB
Detail 2	-152	-162	-158	-33		D.92 Capital injections - quasi-corporations
Detail 3	0	10	12	17		-D.41 Time adjusted agio, Vienna
Detail 4	20	20	0	0		D.421 Dividend payout, GBG - Graz
Detail 5	0	0	0	0		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	-3	-2	-3	1		Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-9	-26	98	94		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-1	-1	-1	-37		
Detail 1				-36		Corrections due to incomplete quarterly accounts of municipalities
Detail 2	-1	-1	-1	-2		Other statistical discrepancies
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-163	-107	-21	-216		

(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: 31/03/2017

	2013	2014	Year 2015	2016	2017	
Working balance in social security accounts	242	71	-12	36		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	169	83	121	85		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	169	83	121	85		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	0	0	0	-63		Drawdown of reserves, included in "total revenue"
Detail 2	169	83	121	150		Build up of reserves, included in "total expenditure"
Detail 3	0	0	0	-2		F.32 (Disposal of financial assets)
Non-financial transactions not included in the working balance	-154	-157	-240	-199		
Detail 1	-145	-139	-220	-179		Gross fixed capital formation
Detail 2	10	2	2	2		D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	-19	-20	-22	-22		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	42	180	146	90		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	120	126	121	131		
Detail 1	123	128	131	129		Depreciation of fixed assets included in "total expenditure"
Detail 2	0	2	3	2		Revaluation items included in Working balance (K.7)
Detail 3	0	0	-8	0		Adjustment transfer central government - social insurance "Fonds für Zahngesundheit" (D.73)
Detail 4	-3	-4	-4	0		Statistical discrepancy
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	418	303	136	143		

(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: 31/03/2017	Year				
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	4,409	9,049	3,663	5,430	Minus EDP B.9 of S.13
Net acquisition (+) of financial assets ⁽²⁾	-1,621	-1,718	347	1,227	
Currency and deposits (F.2)	760	-918	3,267	5,409	
Debt securities (F.3)	-2,247	-2,616	-2,236	-801	
Loans (F.4)	944	747	-391	-2,008	
Increase (+)	7,720	5,882	6,881	5,179	
Reduction (-)	-6,776	-5,136	-7,273	-7,187	
Short term loans (F.41), net	-508	181	-12	-172	
Long-term loans (F.42)	1,452	566	-380	-1,837	
Increase (+)	4,918	3,879	4,538	3,199	
Reduction (-)	-3,466	-3,313	-4,918	-5,036	
Equity and investment fund shares/units (F.5)	-971	-118	-984	-440	
Portfolio investments, net ⁽²⁾	-633	443	101	358	
Equity and investment fund shares/units other than portfolio investments	-338	-561	-1,085	-798	
Increase (+)	1,791	1,594	1,061	597	
Reduction (-)	-2,129	-2,155	-2,147	-1,395	
Financial derivatives (F.71)	-233	-83	-55	-867	
Other accounts receivable (F.8)	126	1,270	748	-66	
Other financial assets (F.1, F.6)	0	0	-1	0	
Adjustments ⁽³⁾	-341	9,524	8,771	-1,642	
Net incurrence (-) of liabilities in financial derivatives (F.71)	829	821	506	722	
Net incurrence (-) of other accounts payable (F.8)	-192	-4,543	-982	-148	2014: of which 3.756 HETA capital transfer
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	11	1	-98	10	
Issuances above(-)/below(+) nominal value	-869	-773	-1,621	-634	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	493	512	316	1,487	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	-1,905	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-612	115	1,473	296	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	13,391	9,177	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-1,468	
Statistical discrepancies	-240	-204	-1,285	238	
Difference between capital and financial accounts (B.9-B.9f)	40	-107	-979	346	
Other statistical discrepancies (+/-)	-281	-97	-306	-108	
Change in general government (S.13) consolidated gross debt ^(1, 2)	2,206	16,651	11,497	5,254	

*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: 31/03/2017	Year				Minus EDP B.9 of S.1311
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	4,581	9,345	4,021	4,272	
Net acquisition (+) of financial assets ⁽²⁾	-1,904	-1,151	-1,215	2,100	
Currency and deposits (F.2)	-543	-343	2,397	3,941	
Debt securities (F.3)	-932	-2,335	-2,429	-719	
Loans (F.4)	257	1,251	-35	-844	
Increase (+)	10,082	7,824	8,541	6,764	
Reduction (-)	-9,826	-6,573	-8,576	-7,608	
Short term loans (F.41), net	-994	479	148	-246	
Long-term loans (F.42)	1,250	772	-183	-598	
Increase (+)	4,691	3,934	3,865	3,326	
Reduction (-)	-3,441	-3,162	-4,048	-3,924	
Equity and investment fund shares/units (F.5)	-435	-790	-1,014	-465	
Portfolio investments, net ⁽²⁾	-173	33	13	32	
Equity and investment fund shares/units other than portfolio investments	-262	-823	-1,027	-496	
Increase (+)	1,160	917	607	394	
Reduction (-)	-1,422	-1,741	-1,634	-891	
Financial derivatives (F.71)	-130	-92	-54	-867	
Other accounts receivable (F.8)	-120	1,157	-80	1,055	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-87	9,475	10,034	-1,796	
Net incurrence (-) of liabilities in financial derivatives (F.71)	733	713	403	663	
Net incurrence (-) of other accounts payable (F.8)	109	-4,613	-410	-236	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	22	3	-79	8	
Issuances above(-)/below(+) nominal value	-869	-761	-1,621	-634	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	493	498	314	1,485	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	-1,905	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-574	68	1,227	291	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	13,567	10,202	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-1,468	
Statistical discrepancies	-176	-100	-596	-49	
Difference between capital and financial accounts (B.9-B.9f)	1	-11	-437	-114	
Other statistical discrepancies (+/-)	-177	-88	-159	65	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	2,414	17,569	12,244	4,527	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	227,891	244,183	254,720	257,696	
Central government gross debt (level) (b) ^(2, 5)	237,527	255,096	267,340	271,867	
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	9,636	10,913	12,621	14,171	

***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: 31/03/2017	Year				
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	83	-101	-243	1,085	Minus EDP B.9 of S.1312
Net acquisition (+) of financial assets ⁽²⁾	-1,177	388	751	664	
Currency and deposits (F.2)	458	-26	588	373	
Debt securities (F.3)	-1,348	-137	19	-93	
Loans (F.4)	426	486	56	241	
Increase (+)	2,379	3,036	3,137	2,465	
Reduction (-)	-1,952	-2,550	-3,082	-2,224	
Short term loans (F.41), net	0	2	10	3	
Long-term loans (F.42)	426	484	46	237	
Increase (+)	2,355	2,957	3,115	2,451	
Reduction (-)	-1,929	-2,473	-3,070	-2,214	
Equity and investment fund shares/units (F.5)	-249	165	-23	37	
Portfolio investments, net ⁽²⁾	-248	314	-5	305	
Equity and investment fund shares/units other than portfolio investments	-1	-150	-18	-269	
Increase (+)	288	88	169	36	
Reduction (-)	-289	-237	-187	-305	
Financial derivatives (F.71)	-103	8	-1	0	
Other accounts receivable (F.8)	-361	-106	111	107	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	82	95	121	-193	
Net incurrence (-) of liabilities in financial derivatives (F.71)	95	106	100	29	
Net incurrence (-) of other accounts payable (F.8)	2	31	-6	-116	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-13	-29	-23	1	
Issuances above(-)/below(+) nominal value	7	-54	-52	-135	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	4	19	12	17	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-12	12	92	11	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	10	-2	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-43	-89	-315	-274	
Difference between capital and financial accounts (B.9-B.9f)	83	-74	-162	-102	
Other statistical discrepancies (+/-)	-126	-15	-153	-172	
Change in state government (S.1312) consolidated gross debt ^(1, 2)	-1,054	294	315	1,283	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	20,047	20,362	20,700	21,993	
State government gross debt (level) (b) ^(2, 5)	20,285	20,578	20,893	22,176	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	237	216	193	182	

*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: 31/03/2017	Year				Minus EDP B.9 of S.1313
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	163	107	21	216	
Net acquisition (+) of financial assets ⁽²⁾	685	-10	986	17	
Currency and deposits (F.2)	503	-610	153	809	
Debt securities (F.3)	16	-45	10	-83	
Loans (F.4)	-65	111	284	310	
Increase (+)	674	498	603	577	
Reduction (-)	-739	-388	-319	-267	
Short term loans (F.41), net	-188	-14	47	38	
Long-term loans (F.42)	123	125	237	271	
Increase (+)	674	498	543	532	
Reduction (-)	-551	-374	-306	-260	
Equity and investment fund shares/units (F.5)	-120	263	-58	-52	
Portfolio investments, net ⁽²⁾	-102	-23	-15	-42	
Equity and investment fund shares/units other than portfolio investments	-18	286	-43	-11	
Increase (+)	158	399	267	136	
Reduction (-)	-176	-113	-310	-147	
Financial derivatives (F.71)	0	0	0	1	
Other accounts receivable (F.8)	351	271	599	-967	
Other financial assets (F.1, F.6)	0	0	-1	0	
Adjustments ⁽²⁾	-217	312	-43	17	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	2	3	30	
Net incurrence (-) of other accounts payable (F.8)	-185	272	-220	-3	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-1	-8	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⁾	-29	39	181	-10	
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	-96	5	-302	616	
Difference between capital and financial accounts (B.9-B.9f)	-27	-4	-307	596	
Other statistical discrepancies (+/-)	-69	8	5	20	
Change in local government (S.1313) consolidated gross debt ^(1,2)	535	415	662	866	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	12,689	13,099	13,765	14,645	
Local government gross debt (level) (b) ⁽⁵⁾	12,704	13,119	13,781	14,647	
Local government holdings of other subsectors debt (level) (c)-	15	19	16	2	

*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: 31/03/2017	Year				Minus EDP B.9 of S.1314
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-418	-303	-136	-143	
Net acquisition (+) of financial assets ⁽²⁾	650	142	639	406	
Currency and deposits (F.2)	347	62	125	272	
Debt securities (F.3)	58	-91	158	10	
Loans (F.4)	-2	-2	-5	-3	
Increase (+)	1	0	18	18	
Reduction (-)	-4	-2	-24	-21	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-2	-2	-5	-3	
Increase (+)	1	0	18	18	
Reduction (-)	-4	-2	-24	-21	
Equity and investment fund shares/units (F.5)	-161	272	123	40	
Portfolio investments, net ⁽²⁾	-111	119	108	63	
Equity and investment fund shares/units other than portfolio investments	-51	153	15	-23	
Increase (+)	178	189	18	36	
Reduction (-)	-228	-37	-3	-59	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	408	-99	238	87	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-270	-186	-466	-140	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-270	-186	-466	-140	
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(-) ⁽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	-17	-18	-73	-34	
Difference between capital and financial accounts (B.9-B.9f)	-17	-18	-73	-34	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-55	-365	-36	90	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1,690	1,325	1,281	1,386	
Social security gross debt (level) (b) ^(2, 5)	1,700	1,335	1,299	1,389	
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	10	10	18	3	

*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: 31/03/2017		Year				
		2013	2014	2015	2016	2017
Statement Number		final	final	final	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	4,107	4,235	4,194	4,231	4,250
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	317	324	330	308	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	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:	671	719	771	-829	
	ii) the reasons for these differences:	<p>0%-DM-Prämienanleihen 86-16 Nullkupon-Anleihen Kärntner Ausgleichszahlungsfonds (ab 2016)</p>				
10	Gross National Income at current market prices (B.5*g)(2)	323,413	327,119	338,524	348,883	361,090
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					