

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: 06/10/2017

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: 06/10/2017	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	-6,316	-8,944	-3,561	-5,804	-3,204
- Central government	S.1311	-6,488	-9,240	-3,919	-4,536	-3,397
- State government	S.1312	-83	101	243	-1,284	-19
- Local government	S.1313	-163	-107	-21	-202	-31
- Social security funds	S.1314	418	303	136	217	243
		final	final	final	half-finalized	forecast
General government consolidated gross debt						
Level at nominal value outstanding at end of year		262,404	279,036	290,567	295,245	289,674
<i>By category:</i>						
Currency and deposits	AF.2	3,314	4,388	5,415	5,580	
Debt securities	AF.3	216,544	226,372	236,140	245,361	
Short-term	AF.31	8,790	10,162	9,039	11,466	
Long-term	AF.32	207,754	216,209	227,101	233,895	
Loans	AF.4	42,546	48,277	49,012	44,304	
Short-term	AF.41	2,021	2,813	2,263	1,797	
Long-term	AF.42	40,525	45,463	46,749	42,507	
General government expenditure on:						
Gross fixed capital formation	P.51g	9,851	9,850	10,187	10,601	11,120
Interest (consolidated)	D.41 (uses)	8,428	8,119	8,068	7,448	6,690
Gross domestic product at current market prices	B.1*g	323,910	333,063	344,493	353,297	370,080

(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: 06/10/2017						
	2013	2014	Year 2015	2016	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	76	
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	76	
of which: transactions in debt liabilities (+/-)	41	0	0	0	0	
of which: net settlements under swap contracts (+/-)	26	50	107	32	0	
<i>Detail 1</i>	-181	10	25	166	76	<i>Detail 1, Reserves (cash buildup minus drawdown)</i>
<i>Detail 2</i>	-13	-90	-72	-254		<i>Detail 2, Secondary market transactions of own securities above/below par</i>
<i>Detail 3</i>	41					<i>Detail 3, Repayment of an imputed loan liability against KA Finanz</i>
<i>Detail 4</i>	1,137					<i>Detail 4, KA-Finanz debtor warrant paid (included in Working balance, reduces F.89PAY)</i>
<i>Detail 5</i>	26	50	107	32		<i>Detail 5, net settlements under swap contracts</i>
Non-financial transactions not included in the working balance	-16	-4,678	-47	-102	-60	
<i>Detail 1</i>	-21	-6	-40	-62	-60	<i>Detail 1, State guarantee system for exports - debt cancellation</i>
<i>Detail 2</i>	16	13	8	-21		<i>Detail 2, Receivables and payables in the context of EFSF financing</i>
<i>Detail 3</i>		-4,672				<i>Detail 3, Imputed capital transfer according to the HETA Asset Quality Review (D.99)</i>
<i>Detail 4</i>	-11	-13	-15	-19		<i>Detail 4, Write-off of maintenance payments (D.99pay)</i>
Difference between interest paid (+) and accrued (D.41)(-)	-535	60	-990	117	44	
Other accounts receivable (+)	72	335	184	404	450	
<i>Detail 1</i>	129	112	466	64	250	<i>Detail 1, Time adjustments for VAT, Wage Tax, NoVA (Duty on vehicles based on fuel consumption), Tax on mineral oils and Tax on tobacco</i>
<i>Detail 2</i>	2	226	-271	201	100	<i>Detail 2, Pre-financing to EU for agricultural subsidies</i>
<i>Detail 3</i>	-59	-14	21	21		<i>Detail 3, Adjustments for EU structural funds</i>
<i>Detail 4</i>		11	-31	118	100	<i>Detail 4, Time adjustments cash flow - profit and loss accounts, revenue</i>
Other accounts payable (-)	-1,946	478	-127	-26	1,091	
<i>Detail 1</i>	-142	123	-354	-172	110	<i>Detail 1, EU Own resources</i>
<i>Detail 2</i>	-185	45	-114	-154		<i>Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)</i>
<i>Detail 3</i>	203	194	0	0		<i>Detail 3, Eurofighter time adjustments</i>
<i>Detail 4</i>	80					<i>Detail 4, Time adjustment of rental fees (Federal government is in debt with BIC); P.2</i>
<i>Detail 5</i>	7	6	5	4		<i>Detail 5, Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.</i>
<i>Detail 6</i>	-9	-31	11	-10		<i>Detail 6, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)</i>
<i>Detail 7</i>	5	3	-4	-1		<i>Detail 7, Time adjustment Nachschwerarbeitgesetz federal government/social security fund (D.73)</i>
<i>Detail 8</i>	23	8	64	55		<i>Detail 8, Time adjustment transfers from federal government to SCHIG/OBB Infrastruktur/OBB Personenverkehr (D.73)</i>
<i>Detail 9</i>	-20	125	412	-95	681	<i>Detail 9, Time adjustment current transfer from federal government to social security fund (D.73)</i>
<i>Detail 10</i>		0	-234	-7		<i>Detail 10, Time adjustments cash flow - profit and loss accounts, expenditure regarding current transfer from federal government to social security fund (D.73)</i>
<i>Detail 11</i>			3	8		<i>Detail 11, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment</i>
<i>Detail 12</i>		-108	-34	188	100	<i>Detail 12, Time adjustments cash flow - profit and loss accounts, other expenditure</i>
<i>Detail 13</i>	-21	-14	-11	-12		<i>Detail 13, Time adjustment emission permits</i>
<i>Detail 14</i>	-1,887	128	128	169	200	<i>Detail 14, Time adjustment UMTS licences</i>
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	575	-700	Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	0	0	0	0	0	
<i>Detail 1</i>	0	0	0	0		<i>Detail 1, Statistical discrepancy</i>
<i>Detail 2</i>						
<i>Detail 3</i>						
<i>Detail 4</i>						
<i>Detail 5</i>						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-6,488	-9,240	-3,919	-4,536	-3,397	
<i>(ESA 2010 accounts)</i>						

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

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

Table 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)	2013	2014	2015	2016	2017	
Date: 06/10/2017						
Working balance in state government accounts	-215	-731	401	-1,343		
<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	-198	562	-435	-106		
Loans (+/-)	7	646	-52	-109		
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		Financial derivatives, details see extra table
<i>Detail 2</i>	-1	-108	-387	0		Other financial transactions, details see extra table
<i>Detail 3</i>	0	24	4	4		Swap contracts, details see extra table
Non-financial transactions not included in the working balance	-141	-69	-154	-118		
<i>Detail 1</i>	-133	-61	-75	-84		Public health and care homes, details see extra table
<i>Detail 2</i>	-8	-9	-88	-12		D73, D75 and D99, details see extra table
<i>Detail 3</i>	0	0	8	-22		Budget reform Steiermark, 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	288		Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-10	-7	17	-23		
<i>Detail 1</i>	0	-7	17	-23		Steiermark - infrastructure projects, details see extra table
<i>Detail 2</i>	-10	0	0	0		K.7, details see extra table
<i>Detail 3</i>	0	0	0	0		StatDescr, details see extra table
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-83	101	243	-1,284		

(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: 06/10/2017						
Working balance in local government accounts	44	74	75	-184		"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	-52	-9	-35	11		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-52	-9	-35	11		
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	0	0	0		Salzburg, Vorarlberg: financial transactions (F.22, F.42, F.22, F.51) part of WB
<i>Detail 2</i>	-41	-3	-28	-9		Vienna, Agio F.4 not D.41
<i>Detail 3</i>	-10	-6	-7	-9		Upper Austria, financial transactions (F.42, F.1) part of WB
<i>Detail 4</i>	1	1	1	0		Vienna, on-balance PPP, principal component
<i>Detail 5</i>	0	0	0	30		St. Pölten, financial transaction (F.71) part of WB
Non-financial transactions not included in the working balance	-143	-144	-155	-148		
<i>Detail 1</i>	1	0	1	1		D.99 Several minor non-financial transactions not included in the WB
<i>Detail 2</i>	-163	-173	-169	-167		D.92 Capital injections - quasi-corporations
<i>Detail 3</i>	0	10	12	17		-D.41 Time adjusted agio, Vienna
<i>Detail 4</i>	20	20	0	0		D.421 Dividend payout, GBG - Graz
<i>Detail 5</i>	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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	L	L	L	L		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	-3	-2	-3	-1		Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-9	-26	98	121		Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-1	-1	-1	-1		
<i>Detail 1</i>	-1	-1	-1	-1		Other statistical discrepancies
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-163	-107	-21	-202		

(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: 06/10/2017	2013	2014	Year 2015	2016	2017	
Working balance in social security accounts	242	71	-12	111		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	127		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	169	83	121	127		
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	193		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	46		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	120	126	121	132		
Detail 1	123	128	131	130		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	217		

(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: 06/10/2017	Year				
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	6,316	8,944	3,561	5,804	Minus EDP B.9 of S.13
Net acquisition (+) of financial assets ⁽²⁾	-1,710	-1,805	181	719	
Currency and deposits (F.2)	760	-921	3,274	5,238	
Debt securities (F.3)	-2,247	-2,616	-2,236	-801	
Loans (F.4)	920	735	-396	-2,228	
Increase (+)	7,704	6,709	8,123	5,156	
Reduction (-)	-6,784	-5,974	-8,519	-7,384	
Short term loans (F.41), net	-508	181	-19	-73	
Long-term loans (F.42)	1,428	554	-377	-2,156	
Increase (+)	4,902	4,706	5,789	3,124	
Reduction (-)	-3,474	-4,152	-6,166	-5,280	
Equity and investment fund shares/units (F.5)	-958	-207	-1,008	-148	
Portfolio investments, net ⁽²⁾	-623	450	104	375	
Equity and investment fund shares/units other than portfolio investments	-335	-657	-1,112	-523	
Increase (+)	2,041	1,860	829	904	
Reduction (-)	-2,376	-2,517	-1,941	-1,426	
Financial derivatives (F.71)	-233	-83	-201	-801	
Other accounts receivable (F.8)	48	1,288	749	-537	
Other financial assets (F.1, F.6)	0	0	-1	-4	
Adjustments ⁽³⁾	-2,123	9,739	9,060	-1,697	
Net incurrence (-) of liabilities in financial derivatives (F.71)	827	820	528	962	
Net incurrence (-) of other accounts payable (F.8)	-1,950	-4,296	-934	-351	2014: of which 3.756 HETA capital transfer
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	12	-2	-55	-12	
Issuances above(-)/below(+) nominal value	-869	-773	-1,674	-583	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	471	487	287	1,473	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	-1,873	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-612	115	1,480	289	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	13,388	9,427	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-1,603	
Statistical discrepancies	-295	-246	-1,272	-149	
Difference between capital and financial accounts (B.9-B.9f)	-30	-175	-1,088	189	
Other statistical discrepancies (+/-)	-265	-71	-184	-337	
Change in general government (S.13) consolidated gross debt ^(1, 2)	2,189	16,633	11,531	4,678	

*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: 06/10/2017	Year				
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	6,488	9,240	3,919	4,536	Minus EDP B.9 of S.1311
Net acquisition (+) of financial assets ⁽²⁾	-2,063	-1,165	-1,196	1,658	
Currency and deposits (F.2)	-543	-343	2,409	3,730	
Debt securities (F.3)	-932	-2,335	-2,428	-719	
Loans (F.4)	259	1,261	-51	-533	
Increase (+)	10,082	7,836	8,530	7,822	
Reduction (-)	-9,823	-6,575	-8,581	-8,355	
Short term loans (F.41), net	-994	479	146	-102	
Long-term loans (F.42)	1,253	782	-197	-431	
Increase (+)	4,692	3,946	3,858	2,760	
Reduction (-)	-3,439	-3,164	-4,055	-3,191	
Equity and investment fund shares/units (F.5)	-435	-760	-977	-424	
Portfolio investments, net ⁽²⁾	-163	40	17	48	
Equity and investment fund shares/units other than portfolio investments	-272	-800	-994	-472	
Increase (+)	1,373	1,464	501	538	
Reduction (-)	-1,645	-2,264	-1,495	-1,010	
Financial derivatives (F.71)	-130	-92	-200	-801	
Other accounts receivable (F.8)	-282	1,103	52	405	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-1,887	9,660	10,115	-1,832	
Net incurrence (-) of liabilities in financial derivatives (F.71)	733	713	426	823	
Net incurrence (-) of other accounts payable (F.8)	-1,669	-4,397	-538	-357	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	23	0	-41	-1	
Issuances above(-)/below(+) nominal value	-869	-761	-1,674	-583	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	471	473	285	1,470	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	-1,873	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-574	68	1,227	291	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	13,565	10,430	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-1,603	
Statistical discrepancies	-130	-151	-571	-147	
Difference between capital and financial accounts (B.9-B.9f)	27	-38	-423	138	
Other statistical discrepancies (+/-)	-157	-113	-147	-285	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	2,408	17,585	12,267	4,215	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	227,866	244,161	254,724	257,391	
Central government gross debt (level) (b) ^(2, 5)	237,503	255,088	267,355	271,570	
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	9,636	10,927	12,631	14,179	

***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: 06/10/2017	Year				
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	83	-101	-243	1,284	Minus EDP B.9 of S.1312
Net acquisition (+) of financial assets ⁽²⁾	-1,123	319	700	159	
Currency and deposits (F.2)	458	-26	587	383	
Debt securities (F.3)	-1,348	-139	19	-93	
Loans (F.4)	406	494	67	-161	
Increase (+)	2,373	3,038	3,325	2,751	
Reduction (-)	-1,967	-2,544	-3,258	-2,912	
Short term loans (F.41), net	0	2	9	-10	
Long-term loans (F.42)	406	492	58	-151	
Increase (+)	2,350	2,960	3,304	2,750	
Reduction (-)	-1,944	-2,468	-3,246	-2,900	
Equity and investment fund shares/units (F.5)	-271	129	-83	330	
Portfolio investments, net ⁽²⁾	-248	314	-5	305	
Equity and investment fund shares/units other than portfolio investments	-23	-186	-78	25	
Increase (+)	267	79	134	111	
Reduction (-)	-290	-265	-212	-87	
Financial derivatives (F.71)	-103	8	-1	0	
Other accounts receivable (F.8)	-264	-146	112	-300	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	96	67	11	-107	
Net incurrence (-) of liabilities in financial derivatives (F.71)	93	105	99	106	
Net incurrence (-) of other accounts payable (F.8)	18	4	-126	-106	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-13	-29	-20	-27	
Issuances above(-)/below(+) nominal value	7	-54	-52	-109	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	4	19	12	18	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-12	12	99	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	-115	4	-154	-53	
Difference between capital and financial accounts (B.9-B.9f)	16	-34	-117	17	
Other statistical discrepancies (+/-)	-131	38	-37	-71	
Change in state government (S.1312) consolidated gross debt ^(1, 2)	-1,059	290	315	1,283	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	20,022	20,332	20,671	21,966	
State government gross debt (level) (b) ^(2, 5)	20,259	20,549	20,864	22,146	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	237	216	193	180	

*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: 06/10/2017	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	202	
Net acquisition (+) of financial assets ⁽²⁾	629	6	1,010	246	
Currency and deposits (F.2)	503	-614	149	837	
Debt securities (F.3)	16	-45	10	-83	
Loans (F.4)	-72	107	280	160	
<i>Increase (+)</i>	<i>669</i>	<i>503</i>	<i>585</i>	<i>500</i>	
<i>Reduction (-)</i>	<i>-741</i>	<i>-396</i>	<i>-305</i>	<i>-340</i>	
Short term loans (F.41), net	-188	-14	43	7	
Long-term loans (F.42)	116	121	237	152	
<i>Increase (+)</i>	<i>669</i>	<i>503</i>	<i>532</i>	<i>485</i>	
<i>Reduction (-)</i>	<i>-553</i>	<i>-382</i>	<i>-295</i>	<i>-332</i>	
Equity and investment fund shares/units (F.5)	-85	180	-59	-63	
Portfolio investments, net ⁽²⁾	-102	-23	-15	-42	
Equity and investment fund shares/units other than portfolio investments	17	203	-44	-21	
<i>Increase (+)</i>	<i>237</i>	<i>280</i>	<i>187</i>	<i>265</i>	
<i>Reduction (-)</i>	<i>-220</i>	<i>-77</i>	<i>-231</i>	<i>-286</i>	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	267	377	631	-601	
Other financial assets (F.1, F.6)	0	0	-1	-4	
Adjustments ⁽²⁾	-142	374	112	104	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	2	3	33	
Net incurrence (-) of other accounts payable (F.8)	-110	334	-90	72	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-1	-6	-15	
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	14	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	23	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-123	-76	-473	60	
Difference between capital and financial accounts (B.9-B.9f)	-54	-84	-473	46	
Other statistical discrepancies (+/-)	-69	8	0	14	
Change in local government (S.1313) consolidated gross debt ^(1,2)	527	411	670	611	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	12,826	13,219	13,892	14,503	
Local government gross debt (level) (b) ⁽⁵⁾	12,840	13,251	13,921	14,532	
Local government holdings of other subsectors debt (level) (c)-	15	33	29	29	

*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: 06/10/2017	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	-217	
Net acquisition (+) of financial assets ⁽²⁾	582	107	575	253	
Currency and deposits (F.2)	347	62	125	273	
Debt securities (F.3)	58	-91	158	9	
Loans (F.4)	-2	-2	-5	-3	
Increase (+)	1	0	21	7	
Reduction (-)	-4	-2	-26	-10	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-2	-2	-5	-3	
Increase (+)	1	0	21	7	
Reduction (-)	-4	-2	-26	-10	
Equity and investment fund shares/units (F.5)	-161	272	124	40	
Portfolio investments, net ⁽²⁾	-111	119	108	63	
Equity and investment fund shares/units other than portfolio investments	-51	153	16	-22	
Increase (+)	178	265	18	21	
Reduction (-)	-228	-112	-3	-43	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	340	-134	174	-67	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-202	-151	-400	66	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-202	-151	-400	67	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	-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(-) ⁽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	-18	-18	-75	-13	
Difference between capital and financial accounts (B.9-B.9f)	-18	-19	-75	-13	
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	1,280	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	19	4	

*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: 06/10/2017		Year				
		2013	2014	2015	2016	2017
Statement Number		final	final	final	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	4,215	4,345	4,283	4,660	4,700
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 (from 2016 onwards)</p>				
10	Gross National Income at current market prices (B.5*g)(2)	324,784	333,501	341,971	353,117	369,900
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					