



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: 09/04/2018

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: 09/04/2018	ESA 2010 codes	2014	2015	Year 2016	2017	2018
		final	final	final	half-finalized	forecast
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-9,092	-3,602	-5,622	-2,589	-1,577
- Central government	S.1311	-9,388	-4,159	-4,449	-2,843	-1,852
- State government	S.1312	101	441	-1,228	142	252
- Local government	S.1313	-107	-19	-227	-160	-194
- Social security funds	S.1314	303	136	282	271	217
		final	final	final	half-finalized	forecast
General government consolidated gross debt						
Level at nominal value outstanding at end of year		279,862	291,393	295,200	289,490	288,471
<i>By category:</i>						
Currency and deposits	AF.2	4,388	5,415	5,580	1,594	
Debt securities	AF.3	227,198	236,966	245,352	242,706	
Short-term	AF.31	10,162	9,039	11,466	4,735	
Long-term	AF.32	217,035	227,927	233,886	237,971	
Loans	AF.4	48,277	49,012	44,268	45,190	
Short-term	AF.41	2,813	2,263	1,741	2,189	
Long-term	AF.42	45,463	46,749	42,528	43,001	
General government expenditure on:						
Gross fixed capital formation	P.51g	9,850	10,261	10,633	11,143	11,570
Interest (consolidated)	D.41 (uses)	8,119	8,069	7,439	6,775	6,120
Gross domestic product at current market prices	B.1*g	333,063	344,493	353,297	369,218	387,292

(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)	2014	2015	2016	2017	2018
Date: 09/04/2018					
Working balance in central government accounts	-3,189	-1,861	-4,995	-6,873	-2,159
<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	-1,678	1,094	-532	2,389	166
Loans, granted (+)	247	1,479	222	2,756	0
Loans, repayments (-)	-163	-153	-249	-189	0
Equities, acquisition (+)	446	1	1	1	0
Equities, sales (-)	-2,180	-293	-450	-13	0
Other financial transactions (+/-)	-29	60	-56	-165	166
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	50	107	32	-20	0
Detail 1	10	25	166	148	166
Detail 2	-90	-72	-253	-293	
Detail 3	50	107	32	-20	
					Detail 1, Reserves (cash buildup minus drawdown)
					Detail 2, Gains and losses from Aqio/Disagio
					Detail 3, net settlements under swap contracts
Non-financial transactions not included in the working balance	-4,678	-47	-102	-63	0
Detail 1	-6	-40	-62	-38	
Detail 2	13	8	-21	-4	
Detail 3	-4,672				
Detail 4	-13	-15	-19	-21	
					Detail 1, State guarantee system for exports - debt cancellation
					Detail 3, Imputed capital transfer according to the HETA Asset Quality Review (D.99)
					Detail 4, Write-off of maintenance payments (D.99pay)
Difference between interest paid (+) and accrued (D.41)(-)	60	-990	117	150	992
Other accounts receivable (+)	335	184	327	195	250
Detail 1	112	466	64	236	250
Detail 2	226	-271	201	18	
Detail 3	-14	21	21	0	
Detail 4	11	-31	41	-117	
Detail 5				60	
					Detail 1, Time adj. for VAT, wage tax, standard consumption tax, mineral oil tax and tobacco tax
					Detail 2, Pre-financing to EU for agricultural subsidies
					Detail 3, Adjustments for EU structural funds
					Detail 4, Time adjustment cash flow - profit and loss accounts, revenue
					Detail 5, receivables from prior periods
Other accounts payable (-)	410	-429	-69	-452	-224
Detail 1	123	-354	-172	215	
Detail 2	45	-114	-154	-379	
Detail 3	194				
Detail 4	6	5	4	3	
Detail 5	-31	11	-3	-56	
Detail 6	3	-4	0	-3	
Detail 7	8	64	55	0	
Detail 8	125	412	-5	587	-496
Detail 9		-234	-7	-419	
Detail 10	-21	-4	2	12	
Detail 11	-78	-38	189	771	
Detail 12	-7	47	57	60	
Detail 13	-2	-36	-48	-62	
Detail 14	-14	-11	-12	-27	
Detail 15	128	128	169	169	162
Detail 16				-345	110
Detail 17			-40		
Detail 18				-768	
Detail 19				-100	
Detail 20				-216	
Detail 21	-68	-302	-105	105	
					Detail 1, EU Own resources
					Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
					Detail 3, Eurofighter time adjustments
					Detail 5, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
					Detail 6, Time adjustment Nachschwerarbeitergesetz federal government/social security fund (D.73)
					Detail 7, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
					Detail 8, Time adjustment current transfer from federal government to social security fund (D.73)
					Detail 9, Time adjustments cash flow - profit and loss accounts, expenditure regarding current transfer from central government to social security fund (D.73)
					Detail 10, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
					Detail 11, Time adjustments cash flow - profit and loss accounts, other expenditure
					Detail 12, Time adjustments fixed assets - cash flow (military equipment)
					Detail 13, Time adjustments fixed assets - cash flow (other equipment)
					Detail 14, Time adjustment emission permits
					Detail 15, Time adjustment UMTS licences
					Detail 16, Time adjustment stability fee
					Detail 17, compensation for the reduction of GSVG/BSVG minimum contribution base
					Detail 18, compensation for the takeover of Bank Austria pensioners in ASVG
					Detail 19, Time Adjustment employment bonus
					Detail 20, Expenses from prior periods
					Detail 21, Time adjustments expenses from prior periods
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other central government bodies	-647	-2,110	806	1,810	-877
Detail 1					
Detail 2					
					Details see questionnaire relating to the EDP notification tables (table 3)
Other adjustments (+/-) (please detail)	0	0	0	0	0
Detail 1	0	0	0	0	0
Detail 2					
Detail 3					
Detail 4					
Detail 5					
					Detail 1, Statistical discrepancy
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-9,388	-4,159	-4,449	-2,843	-1,852

(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	2014	2015	Year 2016	2017	2018	
Data are in ...(millions of units of national currency)						
Date: 09/04/2018						
Working balance in state government accounts	-731	407	-1,342	-35		
<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	562	-380	-106	536		
Loans (+/-)	646	3	-109	533		
Equities (+/-)	-1	-1	-1	-1		
Other financial transactions (+/-)	-84	-383	4	3		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	24	4	4	3		
<i>Detail 1</i>	-108	-387	0	0		other financial transactions
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-61	-37	-81	-173		
<i>Detail 1</i>	-61	-75	-84	-126		public health and care
<i>Detail 2</i>	0	0	-9	-18		D73D75D99
<i>Detail 3</i>	0	38	11	-30		budget reform Steiermark
Difference between interest paid (+) and accrued (D.41)(-)	4	11	17	28		
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	342	434	308	-177		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-16	6	-25	-37		
<i>Detail 1</i>	-7	17	-22	-8		infrastructure projects
<i>Detail 2</i>	-9	-12	-3	-4		interest vs. redemption
<i>Detail 3</i>	0	0	0	-24		temp. Est.
<i>Detail 3</i>	0	0	1	0		stat. descr.
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	101	441	-1,228	142		

(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: 09/04/2018						
	2014	2015	Year 2016	2017	2018	
Working balance in local government accounts	74	75	-184	-308		
<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	-9	-30	16	-49		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-9	-30	16	-49		
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>	-3	-28	-9	-66		Vienna, Agio, F.4 not D.41
<i>Detail 2</i>	-6	-7	-9	13		Upper Austria/Linz, financial transactions (F.42, F.1) part of WB
<i>Detail 3</i>	1	6	5	5		Vienna (until 2015), Linz: on-balance PPP - principal component
<i>Detail 4</i>			30	0		St. Pölten, financial transaction (F.71) part of WB
Non-financial transactions not included in the working balance	-144	-155	-148	10		
<i>Detail 1</i>	0	1	1	2		D.99 Several minor non-financial transactions not included in the WB
<i>Detail 2</i>	-173	-169	-167	-13		D.92 Capital injections - quasi-corporations
<i>Detail 3</i>	10	12	17	22		-D.41 Time adjusted agio, Vienna
<i>Detail 4</i>	20	0	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	-2	-3	-1	0		Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-26	95	91	29		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	159		
<i>Detail 1</i>	-1	-1	-1	0		Other statistical discrepancies
<i>Detail 2</i>				160		Corrections due to incomplete quarterly accounts data of municipalities
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-107	-19	-227	-160		
(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)	2014	2015	2016	2017	2018	
Date: 09/04/2018						
Working balance in social security accounts	71	-12	111	16		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	83	121	129	136		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	83	121	129	136		
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	-63	0		Drawdown of reserves, included in "total revenue"
Detail 2	83	121	193	138		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	-157	-240	-142	-154		
Detail 1	-139	-220	-121	-134		Gross fixed capital formation
Detail 2	2	2	1	1		D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	-20	-22	-21	-21		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	180	146	48	140		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	126	121	135	133		
Detail 1	128	131	133	131		Depreciation of fixed assets included in "total expenditure"
Detail 2	2	3	5	2		Revaluation items included in Working balance (K.7)
Detail 3	0	-8	3	0		Adjustment transfer central government - social insurance "Fonds für Zahngesundheit" (D.73)
Detail 4	0	0	0	-768		Pension transfer from Bank Austria to PVA
Detail 5	0	0	0	768		Imputation of payment of central gov. to pension insurance funds 2017 Q4 (pension transfer from Bank Austria)
Detail 6	-4	-4	-6	0		Statistical discrepancy
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	303	136	282	271		

(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: 09/04/2018	Year				
	2014	2015	2016	2017	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	9,092	3,602	5,622	2,589	Minus EDP B.9 of S.13
Net acquisition (+) of financial assets ⁽²⁾	-1,805	181	568	-4,979	
Currency and deposits (F.2)	-921	3,274	5,409	-4,765	
Debt securities (F.3)	-2,616	-2,236	-801	-919	
Loans (F.4)	735	-396	-2,415	-995	
Increase (+)	6,709	8,123	5,421	5,029	
Reduction (-)	-5,974	-8,519	-7,836	-6,024	
Short term loans (F.41), net	181	-19	-215	2	
Long-term loans (F.42)	554	-377	-2,200	-997	
Increase (+)	4,706	5,789	3,325	2,515	
Reduction (-)	-4,152	-6,166	-5,524	-3,512	
Equity and investment fund shares/units (F.5)	-207	-1,008	126	314	
Portfolio investments, net ⁽²⁾	450	104	375	335	
Equity and investment fund shares/units other than portfolio investments	-657	-1,112	-248	-20	
Increase (+)	1,860	829	1,105	907	
Reduction (-)	-2,517	-1,941	-1,354	-927	
Financial derivatives (F.71)	-83	-201	-801	30	
Other accounts receivable (F.8)	1,288	749	-951	1,356	
Other financial assets (F.1, F.6)	0	-1	0	0	
Adjustments ⁽³⁾	9,739	9,060	-2,270	-2,725	
Net incurrence (-) of liabilities in financial derivatives (F.71)	820	528	972	409	
Net incurrence (-) of other accounts payable (F.8)	-4,296	-934	-457	-2,097	2014: of which 3.756 HETA capital transfer
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-2	-55	-9	-11	
Issuances above(-)/below(+) nominal value	-773	-1,674	-583	-951	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	487	287	661	1,024	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	-1,545	-1,025	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	115	1,480	294	-573	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	13,388	9,427	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	-1,603	499	
Statistical discrepancies	-394	-1,312	-113	-596	
Difference between capital and financial accounts (B.9-B.9f)	-323	-1,129	198	-397	
Other statistical discrepancies (+/-)	-71	-184	-311	-199	
Change in general government (S.13) consolidated gross debt ^(1, 2)	16,633	11,531	3,808	-5,711	

*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: 09/04/2018	Year				
	2014	2015	2016	2017	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	9,388	4,159	4,449	2,843	Minus EDP B.9 of S.1311
Net acquisition (+) of financial assets ⁽²⁾	-1,165	-1,196	1,491	-5,731	
Currency and deposits (F.2)	-343	2,409	3,906	-5,620	
Debt securities (F.3)	-2,335	-2,428	-719	-751	
Loans (F.4)	1,261	-51	-670	-337	
Increase (+)	7,836	8,530	7,954	6,741	
Reduction (-)	-6,575	-8,581	-8,624	-7,078	
Short term loans (F.41), net	479	146	-245	-605	
Long-term loans (F.42)	782	-197	-425	269	
Increase (+)	3,946	3,858	2,764	2,635	
Reduction (-)	-3,164	-4,055	-3,189	-2,367	
Equity and investment fund shares/units (F.5)	-760	-977	-244	404	
Portfolio investments, net ⁽²⁾	40	17	48	12	
Equity and investment fund shares/units other than portfolio investments	-800	-994	-293	392	
Increase (+)	1,324	437	271	637	
Reduction (-)	-2,124	-1,431	-564	-245	
Financial derivatives (F.71)	-92	-200	-801	28	
Other accounts receivable (F.8)	1,103	52	20	544	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	9,660	10,115	-2,267	-1,447	
Net incurrence (-) of liabilities in financial derivatives (F.71)	713	426	823	378	
Net incurrence (-) of other accounts payable (F.8)	-4,397	-538	-308	-969	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-41	-4	-12	
Issuances above(-)/below(+) nominal value	-761	-1,674	-583	-951	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	473	285	660	1,025	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	-1,545	-1,025	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	68	1,227	291	-392	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	13,565	10,430	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	-1,603	499	
Statistical discrepancies	-299	-811	-292	-441	
Difference between capital and financial accounts (B.9-B.9f)	-186	-664	13	-195	
Other statistical discrepancies (+/-)	-113	-147	-305	-246	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	17,585	12,267	3,381	-4,776	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	244,986	255,550	257,384	251,936	
Central government gross debt (level) (b) ^(2, 5)	255,913	268,181	271,561	266,785	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	10,927	12,631	14,177	14,849	

***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: 09/04/2018	Year				
	2014	2015	2016	2017	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	-101	-441	1,228	-142	Minus EDP B.9 of S.1312
Net acquisition (+) of financial assets ⁽²⁾	319	700	222	-410	
Currency and deposits (F.2)	-26	587	390	-51	
Debt securities (F.3)	-139	19	-93	-113	
Loans (F.4)	494	67	-212	-105	
Increase (+)	3,038	3,325	2,925	1,724	
Reduction (-)	-2,544	-3,258	-3,137	-1,829	
Short term loans (F.41), net	2	9	-10	1	
Long-term loans (F.42)	492	58	-202	-106	
Increase (+)	2,960	3,304	2,924	1,698	
Reduction (-)	-2,468	-3,246	-3,126	-1,804	
Equity and investment fund shares/units (F.5)	129	-83	363	-309	
Portfolio investments, net ⁽²⁾	314	-5	305	265	
Equity and investment fund shares/units other than portfolio investments	-186	-78	58	-574	
Increase (+)	79	134	154	26	
Reduction (-)	-265	-212	-96	-600	
Financial derivatives (F.71)	8	-1	0	0	
Other accounts receivable (F.8)	-146	112	-227	168	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	67	11	-144	28	
Net incurrence (-) of liabilities in financial derivatives (F.71)	105	99	115	31	
Net incurrence (-) of other accounts payable (F.8)	4	-126	-138	38	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-29	-20	-16	0	
Issuances above(-)/below(+) nominal value	-54	-52	-137	33	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	19	12	16	26	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	12	99	16	-100	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	10	-2	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	4	44	-29	-52	
Difference between capital and financial accounts (B.9-B.9f)	-34	81	22	-59	
Other statistical discrepancies (+/-)	38	-37	-51	7	
Change in state government (S.1312) consolidated gross debt ^(1, 2)	290	315	1,277	-577	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	20,332	20,671	21,958	21,388	
State government gross debt (level) (b) ^(2, 5)	20,549	20,864	22,141	21,564	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	216	193	183	175	

***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: 09/04/2018	Year				
	2014	2015	2016	2017	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	107	19	227	160	Minus EDP B.9 of S.1313
Net acquisition (+) of financial assets ⁽²⁾	6	1,010	89	1,368	
Currency and deposits (F.2)	-614	149	835	333	
Debt securities (F.3)	-45	10	-83	-92	
Loans (F.4)	107	280	162	141	
Increase (+)	503	585	524	368	
Reduction (-)	-396	-305	-362	-226	
Short term loans (F.41), net	-14	43	8	4	
Long-term loans (F.42)	121	237	154	138	
Increase (+)	503	532	508	358	
Reduction (-)	-382	-295	-354	-221	
Equity and investment fund shares/units (F.5)	180	-59	-58	62	
Portfolio investments, net ⁽²⁾	-23	-15	-42	-26	
Equity and investment fund shares/units other than portfolio investments	203	-44	-16	88	
Increase (+)	280	187	313	114	
Reduction (-)	-77	-231	-329	-26	
Financial derivatives (F.71)	0	0	0	1	
Other accounts receivable (F.8)	377	631	-768	921	
Other financial assets (F.1, F.6)	0	-1	0	0	
Adjustments ⁽³⁾	374	112	107	-934	
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	3	33	0	
Net incurrence (-) of other accounts payable (F.8)	334	-90	59	-855	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-6	0	0	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	39	181	14	-79	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	23	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-76	-472	223	-151	
Difference between capital and financial accounts (B.9-B.9f)	-84	-471	153	-154	
Other statistical discrepancies (+/-)	8	0	69	3	
Change in local government (S.1313) consolidated gross debt ^(1,2)	411	670	646	442	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	13,219	13,892	14,537	14,979	
Local government gross debt (level) (b) ^{5*}	13,251	13,921	14,566	15,008	
Local government holdings of other subsectors debt (level) (c) ⁻	33	29	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: 09/04/2018	Year				Minus EDP B.9 of S.1314
	2014	2015	2016	2017	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-303	-136	-282	-271	
Net acquisition (+) of financial assets ⁽²⁾	107	575	464	789	
Currency and deposits (F.2)	62	125	263	573	
Debt securities (F.3)	-91	158	9	-20	
Loans (F.4)	-2	-5	-2	-1	
Increase (+)	0	21	8	25	
Reduction (-)	-2	-26	-10	-25	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-2	-5	-2	-1	
Increase (+)	0	21	8	25	
Reduction (-)	-2	-26	-10	-25	
Equity and investment fund shares/units (F.5)	272	124	76	158	
Portfolio investments, net ⁽²⁾	119	108	63	83	
Equity and investment fund shares/units other than portfolio investments	153	16	13	75	
Increase (+)	165	18	54	88	
Reduction (-)	-12	-3	-41	-14	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-134	174	118	79	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-151	-400	-166	-667	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-151	-400	-165	-667	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-1	0	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽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	-75	9	12	
Difference between capital and financial accounts (B.9-B.9f)	-19	-75	9	12	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-365	-36	26	-138	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1,325	1,280	1,321	1,186	
Social security gross debt (level) (b) ^(2, 5)	1,335	1,299	1,325	1,187	
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	10	19	4	0	

*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.

Statement Number	Member State: Austria Data are in ...(millions of units of national currency) Date: 09/04/2018	Year				
		2014	2015	2016	2017	2018
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	4,345	4,283	4,789	4,811	4,800
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	324	330	308	308	300
	<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:			-829	-111	-110
	ii) the reasons for these differences:	Nullkupon-Anleihen Kärntner Ausgleichszahlungsfonds (ab 2016)				
10	Gross National Income at current market prices (B.5*g)(2)	333,501	341,971	353,117	369,933	387,470
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					