



# Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

**Member State: Austria**

**Date: 09/10/2018**

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: 09/10/2018	ESA 2010 codes	2014	2015	Year 2016	2017	2018
		final	final	final	half-finalized	forecast
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-9,092	-3,602	-5,622	-2,949	-1,205
- Central government	S.1311	-9,388	-4,159	-4,449	-3,273	-1,569
- State government	S.1312	101	441	-1,228	205	313
- Local government	S.1313	-107	-19	-227	-239	-240
- Social security funds	S.1314	303	136	282	359	291
		final	final	final	half-finalized	forecast
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		280,001	291,911	295,845	289,666	287,575
<i>By category:</i>						
Currency and deposits	AF.2	4,388	5,415	5,580	1,594	
Debt securities	AF.3	227,186	236,976	245,368	242,587	
Short-term	AF.31	10,162	9,048	11,466	4,732	
Long-term	AF.32	217,024	227,928	233,902	237,854	
Loans	AF.4	48,426	49,520	44,897	45,485	
Short-term	AF.41	2,812	2,252	1,738	2,191	
Long-term	AF.42	45,615	47,268	43,159	43,294	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	9,850	10,261	10,633	11,399	11,570
<b>Interest (consolidated)</b>	D.41 (uses)	8,119	8,069	7,439	6,801	6,120
<b>Gross domestic product at current market prices</b>	B.1*g	333,146	344,259	356,238	369,899	387,364

(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					
Date: 09/10/2018	2014	2015	2016	2017	2018	
<b>Working balance in central government accounts</b>	-3,189	-1,861	-4,995	-6,873	-1,817	<b>Balance of the "Finanzierungshaushalt"</b>
<i>Basis of the working balance</i>	cash	cash	cash	cash	forecast	
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 1, Reserves (cash buildup minus drawdown)
Detail 2	-90	-72	-253	-291		Detail 2, Secondary market transactions of own securities above/below par
Detail 3	50	107	32	-20		Detail 3, net settlements under swap contracts
Non-financial transactions not included in the working balance	-4,678	-47	-102	-150	0	
Detail 1	-6	-40	-62	-38		Detail 1, State guarantee system for exports - debt cancellation
Detail 2	13	8	-21	-4		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	-13	-15	-19	-21		Detail 4, Write-off of maintenance payments (D.99pay)
Detail 5				-151		Detail 5, Write-off of the "Phoenix" guarantee for HETA loans (D.99pay)
Detail 6				64		Detail 6, Down payment of Carinthia due to the dissolution of the "Sondervermögen" fund (D.73pay/D.99pay)
Difference between interest paid (+) and accrued (D.41)(-)	60	-990	117	150	992	
Other accounts receivable (+)	335	184	327	282	250	
Detail 1	112	466	64	236	250	Detail 1, Time adj. for VAT, wage tax, standard consumption tax, mineral oil tax and tobacco tax
Detail 2	226	-271	201	18		Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3	-14	21	21	0		Detail 3, Adjustments for EU structural funds
Detail 4	11	-31	41	-30		Detail 4, Time adjustments cash flow - profit and loss accounts, revenue
Detail 5				59		Detail 5, receivables from prior periods
Other accounts payable (-)	410	-429	-69	-870	-224	
Detail 1	123	-354	-172	215		Detail 1, EU Own resources
Detail 2	45	-114	-154	-379		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3	194					Detail 3, Eurofighter time adjustments
Detail 4	6	5	4	3		Detail 4, Transfer of pension obligations from O. Postsparkasse (PSK) to federal gov.
Detail 5	-31	11	-3	16		Detail 5, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 6	3	-4	0	0		Detail 6, Time adjustment Nachschwerarbeitergesetz federal government/social security fund (D.73)
Detail 7	8	64	55	116		Detail 7, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 8	125	412	-5	-3	-496	Detail 8, Time adjustment current transfer from federal government to social security fund (D.73)
Detail 9		-234	7	189		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	-21	-4	2	11		Detail 10, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
Detail 11	-78	-38	175	140		Detail 11, Time adjustments cash flow - profit and loss accounts, other expenditure
Detail 12	-7	47	57	89		Detail 12, Time adjustments fixed assets - cash flow (military equipment)
Detail 13	-2	-36	-48	-97		Detail 13, Time adjustments fixed assets - cash flow (other equipment)
Detail 14	-14	-11	-12	-16		Detail 14, Time adjustment emission permits
Detail 15	128	128	169	169	162	Detail 15, Time adjustment UMTS licences
Detail 16				-345	110	Detail 16, Time adjustment stability fee
Detail 17			-40			Detail 17, compensation for the reduction of GSVG/BSVG minimum contribution base
Detail 18				-768		Detail 18, compensation for the takeover of Bank Austria pensioners in ASVG
Detail 19				-100		Detail 19, Time adjustment employment bonus
Detail 20				-216		Detail 20, Expenses from prior periods
Detail 21	-68	-302	-105	105		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	1,797	-936	
Detail 1						Details see questionnaire relating to the EDP notification tables (table 3)
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						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-9,388</b>	<b>-4,159</b>	<b>-4,449</b>	<b>-3,273</b>	<b>-1,569</b>	

(ESA 2010 accounts)

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

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

**Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit**

Member State: Austria Data are in ...(millions of units of national currency) Date: 09/10/2018	2014	2015	Year 2016	2017	2018	
<b>Working balance in state government accounts</b>	-731	407	-1,342	-94		<b>"Voranschlags- und Rechnungsabschlussverordnung (VRV)" (Balance of Accounts):</b> <b>Maastricht-balance: shows the surplus or deficit calculated from the non-financial and asset flows including the balance of the non-financial corporation sector</b>
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	562	-380	-106	515		
Loans (+/-)	646	3	-109	533		
Equities (+/-)	-1	-1	-1	-1		
Other financial transactions (+/-)	-84	-383	4	-17		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	24	4	4	-7		
Detail 1	-108	-387	0	-10		other financial transactions
Detail 2						
Non-financial transactions not included in the working balance	-61	-37	-81	-101		
Detail 1	-61	-75	-84	-128		public health and care
Detail 2	0	0	-9	-18		D73D75D99
Detail 3	0	38	11	44		budget reform Steiermark
Difference between interest paid (+) and accrued (D.41)(-)	4	11	17	28		
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 state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	342	434	308	-138		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-16	6	-25	-5		
Detail 1	-7	17	-22	-11		infrastructure projects
Detail 2	-9	-12	-3	-4		interest vs. redemption
Detail 3	0	0	0	9		erroneous transaction
Detail 4	0	0	1	0		stat. descr.
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>101</b>	<b>441</b>	<b>-1,228</b>	<b>205</b>		

(ESA 2010 accounts)

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

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

**Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit**

Member State: Austria

Data are in ... (millions of units of national currency)

Date: 09/10/2018

	2014	2015	Year 2016	2017	2018	
<b>Working balance in local government accounts</b>	74	75	-184	-138		<b>"Voranschlags- und Rechnungsabschlussverordnung (VRV)" (Balance of Accounts):</b> <b>Maastricht-balance: shows the surplus or deficit calculated from the non-financial and asset flows</b> <b>including the balance of the non-financial corporation sector</b>
<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	-69		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-9	-30	16	-69		
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	-7		Upper Austria, financial transactions (F.42, F.1) part of WB
<i>Detail 3</i>	1	6	5	4		Vienna (until 2015), Linz: on-balance PPP, principal component
<i>Detail 4</i>	0	0	30	0		St. Pölten, financial transaction (F.71) part of WB
<i>Detail 5</i>						
Non-financial transactions not included in the working balance	-144	-155	-148	-107		
<i>Detail 1</i>	0	1	1	0		D.99 Several minor non-financial transactions not included in the WB
<i>Detail 2</i>	-173	-169	-167	-129		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		D.421rec
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	-1		Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-26	95	91	78		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>	0	0	0	0		Corrections due to incomplete quarterly accounts data of municipalities
<i>Detail 2</i>	-1	-1	-1	-1		Other statistical discrepancies
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-107</b>	<b>-19</b>	<b>-227</b>	<b>-239</b>		

(ESA 2010 accounts)

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

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

**Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: Austria	2014		2015		Year 2016		2017		2018		
Data are in ...(millions of units of national currency)											
Date: 09/10/2018											
<b>Working balance in social security accounts</b>	71	-12	111	85							<b>Total revenue minus total expenditure/Finance Statistics of Association of Austrian Social Security Funds</b>
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual							
Financial transactions included in the working balance	83	121	129	143							
Loans (+/-)	0	0	0	0							
Equities (+/-)	0	0	0	0							
Other financial transactions (+/-)	83	121	129	143							
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	145							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	148							Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1											
Detail 2											
Other adjustments (+/-) (please detail)	126	121	135	137							
Detail 1	128	131	133	136							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
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>303</b>	<b>136</b>	<b>282</b>	<b>359</b>							

(ESA 2010 accounts)

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

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

**Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)**

Member State: Austria Data are in ... (millions of units of national currency) Date: 09/10/2018	Year				
	2014	2015	2016	2017	
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>9,092</b>	<b>3,602</b>	<b>5,622</b>	<b>2,949</b>	<b>Minus B.9 of S.13</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,998</b>	<b>97</b>	<b>1,058</b>	<b>-6,025</b>	
Currency and deposits (F.2)	-941	3,377	5,383	-4,758	
Debt securities (F.3)	-2,616	-2,236	-801	-970	
Loans (F.4)	739	-388	-2,215	-1,174	
Increase (+)	6,743	8,281	5,608	5,425	
Reduction (-)	-6,003	-8,670	-7,823	-6,599	
Short term loans (F.41), net	180	-21	-212	47	
Long-term loans (F.42)	559	-368	-2,003	-1,221	
Increase (+)	4,740	5,949	3,511	2,826	
Reduction (-)	-4,181	-6,316	-5,514	-4,047	
Equity and investment fund shares/units (F.5)	-311	-1,047	196	-380	
Portfolio investments, net <sup>(2)</sup>	450	104	375	335	
Equity and investment fund shares/units other than portfolio investments	-761	-1,152	-178	-714	
Increase (+)	1,728	601	885	451	
Reduction (-)	-2,490	-1,753	-1,064	-1,165	
Financial derivatives (F.71)	-83	-201	-801	32	
Other accounts receivable (F.8)	1,215	592	-704	1,225	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>9,750</b>	<b>8,882</b>	<b>-2,477</b>	<b>-2,649</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	820	528	972	719	
Net incurrence (-) of other accounts payable (F.8)	-4,328	-1,290	-591	-1,994	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	3	-51	2	-55	
Issuances above(-)/below(+) nominal value	-773	-1,674	-583	-1,273	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	543	162	577	1,045	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	-1,545	-1,054	
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	115	1,480	294	-535	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	13,371	9,726	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	-1,603	499	
<b>Statistical discrepancies</b>	<b>-73</b>	<b>-671</b>	<b>-269</b>	<b>-454</b>	
Difference between capital and financial accounts (B.9-B.9f)	-141	-611	8	-359	
Other statistical discrepancies (+/-)	68	-59	-276	-95	
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>16,771</b>	<b>11,910</b>	<b>3,935</b>	<b>-6,179</b>	

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

Member State: Austria Data are in ... (millions of units of national currency) Date: 09/10/2018	Year				Minus B.9 of S.1311
	2014	2015	2016	2017	
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>9,388</b>	<b>4,159</b>	<b>4,449</b>	<b>3,273</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,333</b>	<b>-1,156</b>	<b>1,484</b>	<b>-6,029</b>	
Currency and deposits (F.2)	-343	2,495	3,904	-5,665	
Debt securities (F.3)	-2,335	-2,428	-719	-802	
Loans (F.4)	1,261	-52	-617	-82	
Increase (+)	7,843	8,673	7,943	8,146	
Reduction (-)	-6,582	-8,724	-8,561	-8,228	
Short term loans (F.41), net	479	146	-244	-514	
Long-term loans (F.42)	782	-198	-374	432	
Increase (+)	3,954	4,001	2,753	3,097	
Reduction (-)	-3,171	-4,198	-3,126	-2,666	
Equity and investment fund shares/units (F.5)	-869	-991	-316	22	
Portfolio investments, net <sup>(2)</sup>	40	17	48	12	
Equity and investment fund shares/units other than portfolio investments	-909	-1,008	-364	10	
Increase (+)	1,338	427	437	226	
Reduction (-)	-2,247	-1,435	-801	-215	
Financial derivatives (F.71)	-92	-200	-801	32	
Other accounts receivable (F.8)	1,044	21	33	466	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>9,636</b>	<b>9,754</b>	<b>-2,231</b>	<b>-1,741</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	713	426	823	623	
Net incurrence (-) of other accounts payable (F.8)	-4,411	-816	-256	-1,163	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	5	-38	-3	1	
Issuances above(-)/below(+) nominal value	-761	-1,674	-583	-1,273	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	475	199	644	1,018	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	-1,545	-1,054	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	68	1,227	291	-392	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	13,548	10,430	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	-1,603	499	
<b>Statistical discrepancies</b>	<b>-156</b>	<b>-490</b>	<b>-256</b>	<b>-411</b>	
Difference between capital and financial accounts (B.9-B.9f)	-21	-406	20	-323	
Other statistical discrepancies (+/-)	-135	-84	-276	-87	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>17,536</b>	<b>12,267</b>	<b>3,446</b>	<b>-4,908</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>244,904</b>	<b>255,774</b>	<b>257,679</b>	<b>251,802</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	255,865	268,132	271,578	266,670	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	10,961	12,359	13,899	14,868	

\*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: 09/10/2018	Year				
	2014	2015	2016	2017	
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>-101</b>	<b>-441</b>	<b>1,228</b>	<b>-205</b>	<b>Minus B.9 of S.1312</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>317</b>	<b>808</b>	<b>215</b>	<b>-312</b>	
Currency and deposits (F.2)	-26	587	373	-59	
Debt securities (F.3)	-139	19	-93	-113	
Loans (F.4)	490	65	-137	-119	
Increase (+)	3,037	3,308	2,974	1,700	
Reduction (-)	-2,547	-3,244	-3,111	-1,819	
Short term loans (F.41), net	2	7	-8	0	
Long-term loans (F.42)	488	57	-129	-119	
Increase (+)	2,959	3,289	2,973	1,679	
Reduction (-)	-2,471	-3,232	-3,101	-1,798	
Equity and investment fund shares/units (F.5)	129	10	345	-233	
Portfolio investments, net <sup>(2)</sup>	314	-5	305	265	
Equity and investment fund shares/units other than portfolio investments	-186	15	40	-498	
Increase (+)	33	62	133	66	
Reduction (-)	-218	-47	-93	-565	
Financial derivatives (F.71)	8	-1	0	0	
Other accounts receivable (F.8)	-145	127	-274	212	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>124</b>	<b>-4</b>	<b>-156</b>	<b>11</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	105	99	115	100	
Net incurrence (-) of other accounts payable (F.8)	7	-113	-124	61	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-29	-18	-7	-60	
Issuances above(-)/below(+) nominal value	-54	-52	-109	-46	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	73	-17	-48	53	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	12	99	16	-98	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	10	-2	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>-50</b>	<b>-48</b>	<b>-5</b>	<b>-39</b>	
Difference between capital and financial accounts (B.9-B.9f)	-34	-50	-5	-3	
Other statistical discrepancies (+/-)	-16	2	0	-36	
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>290</b>	<b>315</b>	<b>1,281</b>	<b>-545</b>	
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>20,332</b>	<b>20,671</b>	<b>21,961</b>	<b>21,424</b>	
State government gross debt (level) (b) <sup>(2, 5)</sup>	20,549	20,864	22,144	21,599	
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 09/10/2018	Year				
	2014	2015	2016	2017	
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>107</b>	<b>19</b>	<b>227</b>	<b>239</b>	<b>Minus B.9 of S.1313</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-15</b>	<b>878</b>	<b>379</b>	<b>691</b>	
Currency and deposits (F.2)	-634	167	828	380	
Debt securities (F.3)	-45	10	-83	-92	
Loans (F.4)	105	279	213	95	
Increase (+)	525	608	655	447	
Reduction (-)	-420	-329	-443	-352	
Short term loans (F.41), net	-14	43	8	-42	
Long-term loans (F.42)	119	235	205	137	
Increase (+)	525	554	640	445	
Reduction (-)	-406	-319	-435	-308	
Equity and investment fund shares/units (F.5)	184	-179	103	-356	
Portfolio investments, net <sup>(2)</sup>	-23	-15	-42	-26	
Equity and investment fund shares/units other than portfolio investments	207	-163	145	-330	
Increase (+)	240	137	238	69	
Reduction (-)	-32	-300	-93	-399	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	374	601	-682	665	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>331</b>	<b>-120</b>	<b>90</b>	<b>-543</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	3	33	-4	
Net incurrence (-) of other accounts payable (F.8)	291	-311	48	-491	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-6	0	-4	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	-11	-5	-1	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	39	181	14	-43	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	23	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>222</b>	<b>-47</b>	<b>0</b>	<b>-34</b>	
Difference between capital and financial accounts (B.9-B.9f)	-51	-57	-10	-13	
Other statistical discrepancies (+/-)	272	10	11	-20	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>645</b>	<b>731</b>	<b>697</b>	<b>354</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>13,440</b>	<b>14,186</b>	<b>14,884</b>	<b>15,253</b>	
Local government gross debt (level) (b) <sup>5*</sup>	13,485	14,216	14,913	15,267	
Local government holdings of other subsectors debt (level) (c) <sup>-</sup>	45	30	29	14	

**\*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: 09/10/2018	Year				Minus B.9 of S.1313
	2014	2015	2016	2017	
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-303</b>	<b>-136</b>	<b>-282</b>	<b>-359</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>124</b>	<b>580</b>	<b>462</b>	<b>713</b>	
Currency and deposits (F.2)	62	125	263	586	
Debt securities (F.3)	-91	158	9	-20	
Loans (F.4)	5	0	-2	-1	
Increase (+)	12	31	8	11	
Reduction (-)	-7	-31	-10	-11	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	5	0	-2	-1	
Increase (+)	12	31	8	11	
Reduction (-)	-7	-31	-10	-11	
Equity and investment fund shares/units (F.5)	272	124	76	194	
Portfolio investments, net <sup>(2)</sup>	119	108	63	83	
Equity and investment fund shares/units other than portfolio investments	153	16	13	110	
Increase (+)	153	16	67	124	
Reduction (-)	0	0	-53	-14	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-123	174	116	-46	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-151</b>	<b>-382</b>	<b>-157</b>	<b>-471</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-151	-382	-156	-472	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-1	1	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>-35</b>	<b>-98</b>	<b>3</b>	<b>-20</b>	
Difference between capital and financial accounts (B.9-B.9f)	-35	-98	3	-20	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-365</b>	<b>-36</b>	<b>26</b>	<b>-138</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,325</b>	<b>1,280</b>	<b>1,321</b>	<b>1,187</b>	
Social security gross debt (level) (b) <sup>(2, 5)</sup>	1,335	1,299	1,325	1,187	
Social security holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 09/10/2018	Year				
		2014 final	2015 final	2016 final	2017 half-finalized	2018 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	4,413	4,335	4,769	4,761	4,800
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<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	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:			-829	-111	
	ii) the reasons for these differences:	Nullkupon-Anleihen Kärntner Ausgleichszahlungsfonds (ab 2016)				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	333,585	340,869	355,831	368,917	385,041
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					