



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: 11/04/2019

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: 11/04/2019	ESA 2010 codes	2015	2016	Year		
				2017	2018	2019
		final	final	final	half-finalized	forecast
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-3.517	-5.523	-2.807	426	1.311
- Central government	S.1311	-4.159	-4.432	-3.209	-736	11
- State government	S.1312	441	-1.255	231	619	700
- Local government	S.1313	-73	-277	-301	26	30
- Social security funds	S.1314	275	441	472	518	570
		final	final	final	half-finalized	forecast
General government consolidated gross debt						
Level at nominal value outstanding at end of year		291.688	295.612	289.253	284.758	278.891
<i>By category:</i>						
Currency and deposits	AF.2	5.415	5.580	1.594	1.650	
Debt securities	AF.3	236.763	245.228	242.424	239.450	
Short-term	AF.31	9.048	11.466	4.732	6.280	
Long-term	AF.32	227.715	233.762	237.691	233.171	
Loans	AF.4	49.509	44.804	45.236	43.658	
Short-term	AF.41	2.248	1.733	2.221	2.401	
Long-term	AF.42	47.261	43.071	43.014	41.257	
General government expenditure on:						
Gross fixed capital formation	P.51g	10.261	10.644	11.449	11.488	11.812
Interest (consolidated)	D.41 (uses)	8.069	7.480	6.835	6.408	5.973
Gross domestic product at current market prices	B.1*g	344.259	356.238	369.899	386.094	400.660

(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: 11/04/2019

	2015	2016	Year 2017	2018	2019	
Working balance in central government accounts	-1.861	-4.995	-6.873	-1.103	515	
<i>Basis of the working balance</i>	cash	cash	cash	cash	forecast	
Financial transactions included in the working balance	1.094	-532	2.389	73	-1.030	
Loans, granted (+)	1.479	222	2.756	496	200	
Loans, repayments (-)	-153	-249	-189	-359	-1.230	
Equities, acquisition (+)	1	1	1	2	L	
Equities, sales (-)	-293	-450	-13	-115	L	
Other financial transactions (+/-)	60	-56	-165	48	L	
of which: transactions in debt liabilities (+/-)	0	0	0	0	L	
of which: net settlements under swap contracts (+/-)	107	32	-20	201	L	
Detail 1	25	166	148	-14		Detail 1, Reserves (cash buildup minus drawdown)
Detail 2	-72	-253	-293	-138		Detail 2, Secondary market transactions of own securities above/below par
Non-financial transactions not included in the working balance	-47	-102	-150	-88	0	
Detail 1	-40	-62	-38	-67		Detail 1, State guarantee system for exports - debt cancellation
Detail 2	8	-21	-4	-2		Detail 2, Receivables and payables in the context of EFSF financing
Detail 3	-15	-19	-21	-20		Detail 3, Write-off of maintenance payments (D.99pay)
Detail 4			-151			Detail 4, Write-off of the "Phoenix" guarantee for HETA loans (D.99pay)
Detail 5			64			Detail 5, Down payment of Carinthia, dissolution of the "Sondervermögen" fund (D.73pay/D.99pay)
Difference between interest paid (+) and accrued (D.41)(-)	-990	117	150	443	485	
Other accounts receivable (+)	184	327	282	74	200	
Detail 1	466	64	236	33	200	Detail 1, Time adj. for VAT, wage tax, standard consumption tax, mineral oil tax and tobacco tax
Detail 2	-271	201	18	93		Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3	21	21	0	-58		Detail 3, Adjustments for EU structural funds
Detail 4	-31	41	-30	6		Detail 4, Time adjustments cash flow - profit and loss accounts, revenue
Detail 5			59	0		Detail 5, receivables from prior periods
Other accounts payable (-)	-429	-69	-842	337	347	
Detail 1	-354	-172	215	359		Detail 1, EU Own resources
Detail 2	-114	-154	-379	-162		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3	5	5	4	0		Detail 3, Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.
Detail 4	11	-3	16	-56		Detail 4, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 5	-4	0	0	0		Detail 5, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 6	64	55	116	50		Detail 6, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 7	412	-5	-3	-169	137	Detail 7, Time adjustment current transfer from federal government (profit and loss accounts) to social security fund (D.73)
Detail 8	-234	7	189	0		Detail 8, Time adjustments cash flow - profit and loss accounts, expenditure regarding current transfer from central government to social security fund (D.73)
Detail 9	-4	2	11	0		Detail 9, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
Detail 10	-38	175	140	268		Detail 10, Time adjustments cash flow - profit and loss accounts, other expenditure
Detail 11	47	57	89	44		Detail 11, Time adjustments fixed assets - cash flow (military equipment)
Detail 12	-36	-48	-97			Detail 12, Time adjustments fixed assets - cash flow (other equipment)
Detail 13	-11	-12	-16	-31		Detail 13, Time adjustment emission permits
Detail 14	128	169	169	162	-5	Detail 14, Time adjustment UMTS licences
Detail 15			-345	115	115	Detail 15, Time adjustment stability fee
Detail 16		-40				Detail 16, compensation for the reduction of GSVG/BSVG minimum contribution base
Detail 17			-768	-22		Detail 17, compensation for the takeover of Bank Austria pensioners in ASVG
Detail 18			-72	-18		Detail 18, Time Adjustment employment bonus
Detail 19			-216	0		Detail 19, Expenses from prior periods
Detail 20	-302	-105	105	0		Detail 20, Time adjustments expenses from prior periods
Detail 21				-100	100	Detail 21, Time adjustment for rail freight subsidies
Detail 22				-103		Detail 22, Accrual adjustment "International Development Agency"
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-2.110	823	1.833	-472	-506	
Detail 1	-15	5	47	4	4	Traditional extrabudgetary funds
Detail 2	64	10	34	30	30	Outsourced activities still performed by S.1311 units (for instance Statistics Austria)
Detail 3	22	46	53	44	40	Chambers (associations promoting the interest of certain groups of employees or employers with compulsory membership)/central level
Detail 4	61	111	95	53	50	Extrabudgetary universities
Detail 5	-2.327	468	1.402	-824	-850	Units classified to S.1311 due to ESA 2010
Detail 6	86	183	202	220	220	Deposit guarantee scheme
Other adjustments (+/-) (please detail)	0	0	-1	0	0	
Detail 1	0	0	-1	0	0	Detail 1, Statistical discrepancy
Detail 2						
Detail 3						
Detail 4						
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-4.159	-4.432	-3.209	-736	11	

(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	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 11/04/2019						
Working balance in state government accounts	407	-1.342	-94	312		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	-380	-122	515	-11		
Loans (+/-)	3	-109	533	2		
Equities (+/-)	-1	-1	-1	-1		
Other financial transactions (+/-)	-383	-13	-17	-12		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	4	-8	-7	8		
<i>Detail 1 - other financial transactions</i>	-387	-5	-10	-20		
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-37	-87	-85	-187		
<i>Detail 1</i>	-75	-89	-112	-187		public health and care
<i>Detail 2</i>	0	-9	-18	0		D.73-D.75-D.99
<i>Detail 3</i>	38	11	44	0		budget reform Steiermark
Difference between interest paid (+) and accrued (D.41)(-)	11	17	28	33		
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	434	303	-127	571		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	6	-25	-5	-99		
<i>Detail 1</i>	17	-22	-11	3		infrastructure projects
<i>Detail 2</i>	-12	-3	-4	-2		interest vs. redemption
<i>Detail 3</i>	0	0	9	-100		other
<i>Detail 4</i>	0	1	0	0		statistical discrepancy
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	441	-1.255	231	619		

(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: 11/04/2019

	2015	2016	Year 2017	2018	2019	
Working balance in local government accounts	75	-184	-138	-550		
<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	-84	-30	-135	46		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-84	-30	-135	46		
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>	-28	-9	-66	-9		Vienna, Agio, F.4 not D.41
<i>Detail 2</i>	-61	-55	-73	50		Financial transactions (F.42, F.1) part of WB
<i>Detail 3</i>	6	5	4	5		Vienna (until 2015), Linz: on-balance PPP, principal component
<i>Detail 4</i>		30	0	0		St. Pölten, financial transaction (F.71) part of WB
Non-financial transactions not included in the working balance	-155	-148	-107	8		
<i>Detail 1</i>	1	1	0	1		D.99 Several minor non-financial transactions not included in the WB
<i>Detail 2</i>	-169	-167	-129	-17		D.92 Capital injections - quasi-corporations
<i>Detail 3</i>	12	17	22	25		-D.41 Time adjusted agio, Vienna
<i>Detail 4</i>	0	0	0	0		Vienna, on-balance PPP, interest component
<i>Detail 5</i>						
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	-1	-1	1		Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	95	87	81	621		Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>	95	87	81	47		Other local government bodies
<i>Detail 2</i>				574		Temporary Adjustment Graz / GBG (P51)
Other adjustments (+/-) (please detail)	-1	-1	-1	-100		
<i>Detail 1</i>	-1	-1	-1	-1		Other statistical discrepancies
<i>Detail 2</i>			0	-99		Corrections due to incomplete quarterly accounts data of municipalities
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-73	-277	-301	26		

(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

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

Date: 11/04/2019

	Year					
	2015	2016	2017	2018	2019	
Working balance in social security accounts	-12	111	85	156		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	121	129	142	73		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	121	129	142	73		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>	0	-63	-3	-32		Drawdown of reserves, included in "total revenue"
<i>Detail 2</i>	121	193	145	105		Build up of reserves, included in "total expenditure"
<i>Detail 3</i>	0	0	0	0		F.32 (Disposal of financial assets)
Non-financial transactions not included in the working balance	-240	-142	-173	-97		
<i>Detail 1</i>	-220	-121	-156	-80		Gross fixed capital formation
<i>Detail 2</i>	2	1	0	0		D.74 (Reimbursement for medical care of nonresident persons)
<i>Detail 3</i>	-22	-21	-17	-17		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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
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	285	207	284	254		Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	121	135	134	132		
<i>Detail 1</i>	131	133	136	132		Depreciation of fixed assets included in "total expenditure"
<i>Detail 2</i>	3	5	-1	0		Revaluation items included in Working balance (K.7)
<i>Detail 3</i>	-8	3	1	0		Adjustment transfer central government - social insurance "Fonds für Zahngesundheit" (D.73)
<i>Detail 4</i>	0	0	-768	-23		Pension transfer from Bank Austria to PVA
<i>Detail 5</i>	0	0	768	23		Imputation of payment of central gov. to pension insurance funds 2017 Q4 (pension transfer from Bank Austria)
<i>Detail 6</i>	-4	-6	-3	0		Statistical discrepancy
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	275	441	472	518		

(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: 11/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	3.517	5.523	2.807	-426
Net acquisition (+) of financial assets ⁽²⁾	71	1.128	-6.022	-4.841
Currency and deposits (F.2)	3.379	5.384	-4.772	-3.034
Debt securities (F.3)	-2.236	-801	-970	-619
Loans (F.4)	-387	-2.373	-1.212	-1.681
Increase (+)	8.272	5.596	5.473	5.582
Reduction (-)	-8.659	-7.969	-6.685	-7.263
Short term loans (F.41), net	-5	-212	47	-385
Long-term loans (F.42)	-381	-2.161	-1.259	-1.297
Increase (+)	5.926	3.499	2.849	5.479
Reduction (-)	-6.307	-5.660	-4.108	-6.776
Equity and investment fund shares/units (F.5)	-1.142	308	-107	-28
Portfolio investments, net ⁽²⁾	104	375	335	488
Equity and investment fund shares/units other than portfolio investments	-1.246	-67	-442	-516
Increase (+)	600	1.182	845	51
Reduction (-)	-1.846	-1.249	-1.287	-567
Financial derivatives (F.71)	-212	-788	49	-322
Other accounts receivable (F.8)	667	-603	991	844
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	8.697	-2.422	-2.644	924
Net incurrence (-) of liabilities in financial derivatives (F.71)	528	972	730	453
Net incurrence (-) of other accounts payable (F.8)	-1.285	-641	-1.970	-331
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-51	-3	-96	72
Issuances above(-)/below(+) nominal value	-1.674	-583	-1.273	-180
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	265	661	1.055	1.011
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	-1.545	-1.054	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.480	319	-535	-101
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	9.434	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-1.603	499	0
Statistical discrepancies	-598	-305	-500	-151
Difference between capital and financial accounts (B.9-B.9f)	-496	-21	-372	-71
Other statistical discrepancies (+/-)	-102	-284	-128	-80
Change in general government (S.13) consolidated gross debt ^(1, 2)	11.687	3.924	-6.359	-4.495

*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: 11/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	4.159	4.432	3.209	736
Net acquisition (+) of financial assets ⁽²⁾	-1.169	1.485	-6.028	-6.186
Currency and deposits (F.2)	2.495	3.904	-5.658	-4.803
Debt securities (F.3)	-2.428	-719	-802	-664
Loans (F.4)	-37	-617	19	-954
Increase (+)	8.688	7.935	8.311	6.701
Reduction (-)	-8.725	-8.553	-8.291	-7.655
Short term loans (F.41), net	161	-244	-514	250
Long-term loans (F.42)	-198	-374	533	-1.204
Increase (+)	4.001	2.745	3.212	5.020
Reduction (-)	-4.199	-3.118	-2.679	-6.224
Equity and investment fund shares/units (F.5)	-993	-311	-107	-133
Portfolio investments, net ⁽²⁾	17	48	12	42
Equity and investment fund shares/units other than portfolio investments	-1.010	-360	-118	-175
Increase (+)	425	541	226	39
Reduction (-)	-1.435	-901	-344	-213
Financial derivatives (F.71)	-211	-788	49	-326
Other accounts receivable (F.8)	6	17	470	694
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	9.707	-2.211	-1.743	738
Net incurrence (-) of liabilities in financial derivatives (F.71)	426	823	623	450
Net incurrence (-) of other accounts payable (F.8)	-816	-253	-1.175	-476
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-38	-3	-4	60
Issuances above(-)/below(+) nominal value	-1.674	-583	-1.273	-180
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	263	660	1.034	1.021
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	-1.545	-1.054	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.227	291	-392	-138
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	10.321	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-1.603	499	0
Statistical discrepancies	-527	-193	-344	-77
Difference between capital and financial accounts (B.9-B.9f)	-393	31	-261	-15
Other statistical discrepancies (+/-)	-134	-224	-83	-63
Change in central government (S.1311) consolidated gross debt ^(1, 2)	12.171	3.513	-4.906	-4.789
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	255.442	257.283	251.245	245.913
Central government gross debt (level) (b) ^(2, 5)	268.036	271.549	266.643	261.855
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	12.594	14.266	15.398	15.942

***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: 11/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	-441	1.255	-231	-619
Net acquisition (+) of financial assets ⁽²⁾	694	207	-274	315
Currency and deposits (F.2)	587	373	-74	229
Debt securities (F.3)	19	-93	-113	-29
Loans (F.4)	65	-137	-96	-215
Increase (+)	3.283	2.975	1.741	2.423
Reduction (-)	-3.219	-3.112	-1.837	-2.638
Short term loans (F.41), net	7	-8	0	-1
Long-term loans (F.42)	57	-129	-96	-214
Increase (+)	3.265	2.974	1.719	2.374
Reduction (-)	-3.208	-3.102	-1.816	-2.588
Equity and investment fund shares/units (F.5)	-94	369	-238	-61
Portfolio investments, net ⁽²⁾	-5	305	265	177
Equity and investment fund shares/units other than portfolio investments	-89	63	-503	-237
Increase (+)	62	206	62	7
Reduction (-)	-151	-143	-565	-244
Financial derivatives (F.71)	-1	0	0	6
Other accounts receivable (F.8)	117	-305	247	385
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	15	-105	27	129
Net incurrence (-) of liabilities in financial derivatives (F.71)	99	115	111	8
Net incurrence (-) of other accounts payable (F.8)	-123	-129	85	82
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-18	-12	-72	-9
Issuances above(-)/below(+) nominal value	-52	-109	-46	-25
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	12	16	48	30
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	99	14	-98	43
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-2	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	32	-80	-68	9
Difference between capital and financial accounts (B.9-B.9f)	78	-21	-37	20
Other statistical discrepancies (+/-)	-46	-59	-30	-11
Change in state government (S.1312) consolidated gross debt ^(1, 2)	300	1.276	-545	-167
State government contribution to general government debt (a=b-c) ⁽⁵⁾	20.650	21.938	21.401	21.244
State government gross debt (level) (b) ^(2, 5)	20.849	22.126	21.580	21.414
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	200	187	179	170

***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: 11/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	73	277	301	-26
Net acquisition (+) of financial assets ⁽²⁾	873	431	713	714
Currency and deposits (F.2)	169	829	374	1.061
Debt securities (F.3)	10	-83	-92	-80
Loans (F.4)	273	211	93	-8
Increase (+)	609	656	450	314
Reduction (-)	-335	-445	-357	-322
Short term loans (F.41), net	43	8	-42	-41
Long-term loans (F.42)	230	203	135	33
Increase (+)	555	640	448	314
Reduction (-)	-325	-437	-313	-281
Equity and investment fund shares/units (F.5)	-197	164	2	-6
Portfolio investments, net ⁽²⁾	-15	-42	-26	95
Equity and investment fund shares/units other than portfolio investments	-181	206	28	-100
Increase (+)	119	379	427	19
Reduction (-)	-300	-173	-399	-119
Financial derivatives (F.71)	0	0	0	-2
Other accounts receivable (F.8)	618	-691	336	-250
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-117	68	-553	-67
Net incurrence (-) of liabilities in financial derivatives (F.71)	3	33	-4	-6
Net incurrence (-) of other accounts payable (F.8)	-318	20	-477	-80
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-6	0	-29	21
Issuances above(-)/below(+) nominal value	L	L	L	L
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	2
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	181	14	-43	-5
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	23	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	252	-27	-59	-47
Difference between capital and financial accounts (B.9-B.9f)	-85	-33	-37	-72
Other statistical discrepancies (+/-)	337	6	-22	25
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1.081	749	402	575
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	14.536	15.286	15.703	16.278
Local government gross debt (level) (b) ^{5*}	14.567	15.315	15.717	16.292
Local government holdings of other subsectors debt (level) (c)-	30	29	14	13

***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: 11/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-275	-441	-472	-518
Net acquisition (+) of financial assets ⁽²⁾	695	639	813	734
Currency and deposits (F.2)	125	263	586	479
Debt securities (F.3)	158	9	-20	210
Loans (F.4)	0	-2	2	-1
Increase (+)	31	8	41	19
Reduction (-)	-31	-10	-40	-19
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	-2	2	-1
Increase (+)	31	8	41	19
Reduction (-)	-31	-10	-40	-19
Equity and investment fund shares/units (F.5)	153	99	244	170
Portfolio investments, net ⁽²⁾	108	63	83	175
Equity and investment fund shares/units other than portfolio investments	45	37	161	-5
Increase (+)	45	90	175	7
Reduction (-)	0	-53	-14	-12
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	258	270	2	-124
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-359	-174	-467	283
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-359	-173	-468	283
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-1	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	-97	2	-37	-4
Difference between capital and financial accounts (B.9-B.9f)	-97	2	-37	-4
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-36	26	-163	494
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1.060	1.105	904	1.323
Social security gross debt (level) (b) ^(2,5)	1.299	1.325	1.162	1.656
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	239	220	258	333

*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: 11/04/2019	Year				
		2015	2016	2017	2018	2019
		final	final	final	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	4.335	4.773	4.752	4.982	5.000
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	330	308	308	308	308
	<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	-111	
	ii) the reasons for these differences:	Nullkupon-Anleihen Kärntner Ausgleichszahlungsfonds (ab 2016)				
10	Gross National Income at current market prices (B.5*g)(2)	340.869	355.831	368.917	384.057	399.352
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					