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: 30/09/2019

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 subsector.

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: 30/09/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	final	half-finalized	forecast
Net lending (+)/ net borrowing (-)	B.9	<u>'</u>				
General government	S.13	-3.477	-5.488	-2.754	763	1.036
- Central government	S.1311	-4.120	-4.397	-3.156	-542	5
- State government	S.1312	441	-1.255	231	656	648
- Local government	S.1313	-73	-277	-301	76	32
- Social security funds	S.1314	275	441	472	571	351
		final	final	final	final	forecast
General government consolidated gross debt		-				
Level at nominal value outstanding at end of year		292.265	296.203	289.843	285.287	279.694
By category:		•				
Currency and deposits	AF.2	5.415	5.580	1.594	1.650	
Debt securities	AF.3	236.754	245.228	242.420	239.302	
Short-term	AF.31	9.039	11.466	4.732	6.280	
Long-term	AF.32	227.715	233.762	237.688	233.022	
Loans	AF.4	50.096	45.395	45.829	44.335	
Short-term	AF.41	2.258	1.733	2.223	2.307	
Long-term	AF.42	47.838	43.662	43.606	42.028	
General government expenditure on:						
Gross fixed capital formation	P.51g	10.261	10.644	11.449		11.826
Interest (consolidated)	D.41 (uses)	8.029	7.445	6.782	6.253	5.918
	D.U.	044.055	055 000	070.655		200 50
Gross domestic product at current market prices	B.1*g	344.269	357.300	370.296	385.712	399.787

⁽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: 30/09/2019	2015	2016	Year 2017	2018	2019	
forking balance in central government accounts	-1.861	-4.995	-6.873	-1.104		
asis of the working balance	cash	cash	cash	cash	forecast	
nancial transactions included in the working balance	1.166	-279	2.682	211		
Loans, granted (+) Loans, repayments (-)	1.479	222 -249	2.756 -189	496 -359		
Equities, acquisition (+)	-155	-249	-109	-359		
Equities, sales (-)	-293	-450	-13	-115		
Other financial transactions (+/-)	132		128	187		
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						
on-financial transactions not included in the working balance	-47	-102	-150	-89	-100	
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)
fference between interest paid (+) and accrued (D.41)(-)	-1.023	-102	-90	412	485	
ther accounts receivable (+)	184	327	282	70		
Detail 1	466		236	33		Detail 1, Time adj. for VAT, wage tax, standard consumption tax, mineral oil tax and tobacco tax
Detail 2	-271	201	18	91		Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3 Detail 4	21		0			Detail 3, Adjustments for EU structural funds
Detail 4 Detail 5	-31	41	-30 59	0		Detail 4, Time adjustments cash flow - profit and loss accounts, revenue Detail 5, receivables from prior periods
her accounts payable (-)	-429	-69	-842	240		Detail 5, Tecevacies from prior periods
Detail 1	-354	-172	215	359		Detail 1, EU Own resources
Detail 2	-114		-379	-162		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3	5	4	3	0		Detail 3, Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.
Detail 4	11		16			Detail 4, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 5	-4		0			Detail 5, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 6	64		116	43		Detail 6, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 7 Detail 8	412 -234	-5 7	-3 189	-220 0		Detail 7, Time adjustment current transfer from federal government (profit and loss accounts) to social security fund (D.73)
Detail 9	-234		189	42		letail 8, Time adjustments cash flow - profit and loss accounts, expenditure regarding current transfer from central government to social security fundable. Detail 9, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
Detail 10	-38		140	123		Detail 10, Time adjustments cash flow - profit and loss accounts, experiorating military equipment (F.31)
Detail 11	47		89	23		Detail 11, Time adjustments fixed assets - cash flow (military equipment)
Detail 12	-36		-97	-83		Detail 12, Time adjustments fixed assets - cash flow (other equipment)
Detail 13	-11	-12	-16	-59		Detail 13, Time adjustment emission permits
Detail 14	128	169	169	162		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 Detail 19			-72 -216	-18 0		Detail 18, Time Adjustment employment bonus Detail 19, Expenses from prior periods
Detail 19 Detail 20	-302	-105	105	0		Detail 19, Expenses from prior periods Detail 20, Time adjustments expenses from prior periods
Detail 21		-100	100	-81		Detail 21, Time adjustment for rail freight subsidies
orking balance (+/-) of entities not part of central government	М	М	М	М		
et lending (+)/ net borrowing (-) of other central government bodies	-2.110		1.833	-283		
Detail 1 Detail 2	-15 64		47 34	77		Traditional extrabudgetary funds
Detail 2 Detail 3	22	10 46	53	56		Outsourced activities still performed by S.1311 units (for instance Statistics Austria) Chambers (associations promoting the interest of certain groups of employees or employers with compulsory membership)/central level
Detail 4	61	111	95	173		Extrabudgetary universities
Detail 5	-2.327	468	1.402	-786		Units classified to S.1311 due to ESA 2010
Detail 6	86		202	193		Deposit guarantee scheme
ther adjustments (+/-) (please detail)	0	0	0	2	-	
Detail 1	0	0	0	2		Detail 1, Statistical discrepancy
Detail 2 Detail 3						
Detail 4						
Detail 5						
et lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-4.120	-4.397	-3.156	-542	5	

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

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

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

Data are in(millions of units of national currency) Date: 30/09/2019 Working balance in state government accounts Basis of the working balance Financial transactions included in the working balance Loans (+/-) Equities (+/-)	2015 407 mixed -380 3 -1	2016 -1.342 mixed -122	2017 -94 mixed	2018	2019	
Working balance in state government accounts Basis of the working balance Financial transactions included in the working balance Loans (+/-)	-380 3	mixed				
Basis of the working balance Financial transactions included in the working balance Loans (+/-)	-380 3	mixed				
Financial transactions included in the working balance Loans (+/-)	-380 3		mixed			
Loans (+/-)	3	-122		mixed		
	ū		515	4		
Equities (+/-)	-1	-109	533	2		
		-1	-1	-1		
Other financial transactions (+/-)	-383	-13	-17	3		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	4	-8	-7	8		
Detail 1 - other financial transactions	-387	-5	-10	-5		
Detail 2	00.1	Ü	, 0	Ü		
Non-financial transactions not included in the working balance	-37	-87	-85	-250		
Detail 1	-75	-89	-112	-181		public health and care
Detail 2	0	-9	-18	-5		D.73-D.75-D.99
Detail 3	38	11	44	-64		budget reform Steiermark
Difference between interest paid (+) and accrued (D.41)(-)	11	17	28	31		
Other and the second to the se		.1	.1			
Other accounts receivable (+)	L	L	L	L		
Detail 1						
Detail 2						
Other accounts payable (-)	L	L	L	L		
Detail 1						
Detail 2						
Norking balance (+/-) of entities not part of state government	M	М	М	М		
Net lending (+)/ net borrowing (-) of other state government bodies	434	303	-127	671		
Detail 1						
Detail 2						
Other edicates and (1/1/) (places detail)						
Other adjustments (+/-) (please detail)	6	-25	-5	-33		
Detail 1	17	-22	-11	3		infrastructure projects
Detail 2	-12	-3	-4	-2		interest vs. redemption
Detail 3	0	0	9	-34		other
Detail 4	0	1	0	0		statistical discrepancy
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	441	-1.255	231	656	1	

(ESA 2010 accounts)

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

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

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

Member State: Austria			Year			
ata are in(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 30/09/2019						
Vorking balance in local government accounts	75	-184	-138	-445		
Basis of the working balance	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	-84	-30	-135	-52		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	-		
Other financial transactions (+/-)	-84	-30	-135	-52		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	-28	-9	-66	-9		Vienna, Agio, F.4 not D.41
Detail 2	-61	-55	-73	-50		Financial transactions (F.42, F.1) part of WB
Detail 3	6	5	4	5		Vienna (until 2015), Linz: on-balance PPP, principal component
Detail 4	0	30	0	2		St. Pölten, financial transaction (F.71) part of WB
Ion-financial transactions not included in the working balance	-155	-148	-107	-130		
Detail 1	1	1	0	0		D.99 Several minor non-financial transactions not in included in the WB
Detail 2	-169	-167	-129	-155		D.92 Capital injections - quasi-corporations
Detail 1	12	17	22			-D.41 Time adjusted agio, Vienna
Detail 2	0	0				Vienna, on-balance PPP, interest component
			-			
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	L	L	L	L		
Detail 1						
Detail 2						
Other accounts payable (-)	L	L	L	L		
Detail 1						
Detail 2						
Norking 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	129		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1	95	87	81	129		Other local government bodies
Detail 2	93	67	01	129		Other local government bodies
Dolan Z						
Other adjustments (+/-) (please detail)	-1	-1	-1	573		
Detail 1	0	0	0	0.0		
Detail 2	0	0		_		
Detail 3	-1	-1				
Dolaii 0				- 1		
let lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-73	-277	-301	76		
iet iending (+)/ net borrowing (-) (b.9) or local government (5.1313)	-/3	-211	-301	76		

(ESA 2010 accounts)

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

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

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) Date: 30/09/2019	2015	2016	2017	2018	2019	
	40	444	0.5	260		
Working balance in social security accounts	-12	111	85			
Basis of the working balance	accrual	accrual	accrual	accrual		
inancial transactions included in the working balance	121	129	142	22		
Loans (+/-)	0	-	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	121	129	142	22		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0		0	0		
Detail 1	0	-63	-3	-120		Drawdown of reserves, included in "total revenue"
Detail 2	121	193	145	143		Build up of reserves, included in "total expenditure"
Detail 3	0	0	0	0		F.32 (Disposal of financial assets)
Ion-financial transactions not included in the working balance	-240	-142	-173	-97		
Detail 1	-220		-156	-80		Gross fixed capital formation
Detail 2	2		0	0		D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	-22	-21	-17	-17		Benefit fund (reimbursement of cost sharing in extreme cases; predominantly dental treatment)
oifference 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						
/orking balance (+/-) of entities not part of social security funds	M	М	М	M		All entities part of social security funds (S.1314)
et lending (+)/ net borrowing (-) of other social security bodies	285	207	284	256		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1	200	201	204	200		Dotalio des Questionnaire folding to the EDI florindation (ables (table o)
Detail 2						
ther adjustments (+/-) (please detail)	121	135	134	129		
Detail 1	131	133	136	129		Depreciation of fixed assets included in "total expenditure"
Detail 2	3		-1	0		Revaluation items included in Working balance (K.7)
Detail 3	-8			0		Adjustment transfer central government - social insurance "Fonds für Zahngesundheit" (D.73)
Detail 4	0			-23		Pension transfer from Bank Austria to PVA
Detail 5	0		768	23		Imputation of payment of central gov. to pension insurance funds 2017 Q4 (pension transfer from Bank Al
Detail 6	-4			0		Statistical discrepancy
let lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	275	441	472	571	·	

(ESA 2010 accounts)

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

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

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		Yea	ır	
Data are in(millions of units of national currency)	2015	2016	2017	2018
Date: 30/09/2019				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	3.477	5.488	2.754	-763
Net acquisition (+) of financial assets (2)	83	1.153	-6.126	-3.968
Currency and deposits (F.2)	3.377	5.364	-4.815	-3.002
Debt securities (F.3)	-2.236	-801	-916	-619
Loans (F.4)	-329	-2.294	-1.164	-1.920
Increase (+)	6.245	4.870	2.141	2.044
Reduction (-)	-6.574	-7.163	-3.305	-3.964
Short term loans (F.41), net	-5	-212	47	-319
Long-term loans (F.42)	-324	-2.081	-1.211	-1.601
Increase (+)	6.198	3.970	2.060	2.000
Reduction (-)	-6.523	-6.051	-3.271	-3.602
Equity and investment fund shares/units (F.5)	-960	147	-129	544
Portfolio investments, net ⁽²⁾	104	375	392	490
Equity and investment fund shares/units other than portfolio investments	-1.064	-228	-521	54
Increase (+)	600	1.021	845	184
Reduction (-)	-1.665	-1.249	-1.366	-130
Financial derivatives (F.71)	-454	-585	49	-333
Other accounts receivable (F.8)	686	-678	849	1.363
Other financial assets (F.1, F.6)	000	-576	049	1.505
Onto inanola associ (1.1, 1.0)	U	U	U	0
Adjustments (2)	8.654	-2.251	-2.903	-248
Net incurrence (-) of liabilities in financial derivatives (F.71)	530	958	732	655
Net incurrence (-) of other accounts payable (F.8)	-1.401	-480	-2.013	-1.156
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1.401	-460	-2.013	-1.136
INST INCUMENCE (-) OF OTHER HADHILLES (F.1, F.3, F.0 BING F.72)	-38	-1	-04	-36
Issuances above(-)/below(+) nominal value	-1.605	-529	-1.511	-695
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	253	-529 649	1.063	1.114
	253			
Redemptions/repurchase of debt above(+)/below(-) nominal value	U	-1.545	-1.054	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.480	300	-535	-98
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)		300		
	9.434	4 600	0	-11
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-1.603	499	0
Statistical discrepancies	49	-451	-86	423
Difference between capital and financial accounts (B.9-B.9f)	-286	-229	21	504
Other statistical discrepancies (+/-)	335	-229	-106	-82
State stationed also sparioted (11)	000	222	100	-02
Change in general government (S.13) consolidated gross debt (1, 2)	12.264	3.939	-6.360	-4.556

^{*}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		Yea	ar	1
Data are in(millions of units of national currency)	2015	2016	2017	2018
Date: 30/09/2019				
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	4.120	4.397	3.156	542
Net acquisition (+) of financial assets (2)	-1.238	1.646	-6.005	-6.032
Currency and deposits (F.2)	2.483	3.903	-5.667	-4.744
Debt securities (F.3)	-2.428	-719	-802	-4.744 -670
Loans (F.4)	15	-561	64	-1.101
Increase (+)	4.726	4.451	3.741	1.268
Reduction (-)	-4.711	-5.013	-3.676	-2.370
Short term loans (F.41), net	161	-244	-5.070	250
Long-term loans (F.42)	-147	-317	578	-1.351
Increase (+)	4.433	2.090	2.811	528
Reduction (-)	-4.580	-2.408	-2.233	-1.879
Equity and investment fund shares/units (F.5)	-819	-421	-2.233	236
Portfolio investments, net ⁽²⁾	17	48	12	42
Equity and investment fund shares/units other than portfolio investments	-836	-470	-56	194
		431	226	189
Increase (+) Reduction (-)	-1.261	-901	-282	
Financial derivatives (F.71)	-1.261	-585	49	-322
Other accounts receivable (F.8)	-454	-585	395	-322 569
, ,	-34	30		
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments (2)	9.725	-2.112	-2.013	670
Net incurrence (-) of liabilities in financial derivatives (F.71)	426	807	623	558
Net incurrence (-) of other accounts payable (F.8)	-857	-180	-1,222	-159
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-38	-160	-1.222	-139
procentioning (-) or other habilities (1.1, 1.3, 1.0 and 1.72)	-30	-3	2	-9
Issuances above(-)/below(+) nominal value	-1.605	-529	-1.511	-695
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	251	648	1.041	1.113
Redemptions/repurchase of debt above(+)/below(-) nominal value	251	-1.545	-1.054	0
Incornibility in the property of the property	U	-1.545	-1.054	U
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.227	291	-392	-138
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	10.321	291	-392	-136
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	10.321	-1 603	499	0
Other volume changes III IIIIdi Icidi Iiduliiles (N.3, N.4, N.3)**(*)	U	-1.603	499	U
Statistical discrepancies	-435	-418	-44	284
Difference between capital and financial accounts (B.9-B.9f)	-192	-251	29	311
Other statistical discrepancies (+/-)	-243	-167	-72	-27
(**)	2.0			
Change in central government (S.1311) consolidated gross debt (1, 2)	12.171	3.513	-4.906	-4.537
Central government contribution to general government debt (a=b-c) (5)	255.441	257.283	251.245	246.190
Central government gross debt (level) (b) (2.5)	268.036	271.549	266.643	262.106
Central government holdings of other subsectors debt (level) (c) (5)	12.594	14.266	15.398	15.916
Comman government metallings of careful casescene assix (1010)/ (0)	12.001	1 11200	10.000	10.010
se note that the sign convention for net lending/ net borrowing is diff	erent 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		Yea	ar	
Data are in(millions of units of national currency)	2015	2016	2017	2018
Date: 30/09/2019				
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	-441	1.255	-231	-656
Net acquisition (+) of financial assets (2)	734	91	-336	286
Currency and deposits (F.2)	589	373	-76	220
Debt securities (F.3)	19	-93	-113	-29
Loans (F.4)	65	-137	-93	-359
Increase (+)	2.628	3.548	1.371	1.656
Reduction (-)	-2.563	-3.685	-1.464	-2.015
Short term loans (F.41), net	7	-8	0	0
Long-term loans (F.42)	58	-129	-93	-359
Increase (+)	2.628	3.553	1.383	1.667
Reduction (-)	-2.570	-3.682	-1.476	-2.026
Equity and investment fund shares/units (F.5)	-73	321	-211	153
Portfolio investments, net ⁽²⁾	-5	305	265	177
Equity and investment fund shares/units other than portfolio investments	-68	16	-476	-24
Increase (+)	62	159	62	- <u></u> 7
Reduction (-)	-130	-143	-538	-31
Financial derivatives (F.71)	-130	-143	-536	-5 <i>1</i>
Other accounts receivable (F.8)	134	-372	157	306
	0	-372	0	300
Other financial assets (F.1, F.6)	U	U	U	U
Adjustments (2)	31	-38	35	-150
Net incurrence (-) of liabilities in financial derivatives (F.71)	99	115	111	93
Net incurrence (-) of other accounts payable (F.8)	-121	-65	91	-148
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-4	-11	-70	-168
Incompany to the standard and the standa	50	100	40	44
Issuances above(-)/below(+) nominal value	-52	-109	-46	11
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	12	16	48	31
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
(2) (E)				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	99	16	-98	43
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-2	0	0	-11
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
	544	10		407
Statistical discrepancies	541	-16	-11	127
Difference between capital and financial accounts (B.9-B.9f)	47	39	11	161
Other statistical discrepancies (+/-)	494	-54	-22	-34
Change in state government (S.1312) consolidated gross debt (1, 2)	865	1.292	-542	-393
	003	1.232	-342	-555
State government contribution to general government debt (a=b-c) (5)	21.211	22.516	21.983	21.597
State government gross debt (level) (b) (2.5)	21.414	22.706	22.164	21.771
State government holdings of other subsectors debt (level) (c) (5)	203	190	181	174
State government holdings of other subsectors debt (lever) (c)	203	190	101	174

(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		Yea	ar		
Data are in(millions of units of national currency)	2015	2016	2017	2018	
Date: 30/09/2019					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	73	277	301	-76	
Net acquisition (+) of financial assets (2)	882	410	649	1.013	
Currency and deposits (F.2)	176	810	341	1.046	
Debt securities (F.3)	10	-83	-92	-80	
_oans (F.4)	274	211	93	-3	
Increase (+)	541	483	334	326	
Reduction (-)	-267	-272	-241	-329	
Short term loans (F.41), net	44	8	-42	24	
Long-term loans (F.42)	230	203	135	-26	
Increase (+)	497	472	342	303	
Reduction (-)	-267	-269	-207	-329	
Equity and investment fund shares/units (F.5)	-210	160	-55	32	
Portfolio investments, net ⁽²⁾	-15	-42	-26		
Equity and investment fund shares/units other than portfolio investments	-195	202	-29	-62	
Increase (+)	119	375	427	9	
Reduction (-)	-314	-173	-456	-71	
Financial derivatives (F.71)	0	0	0	-7	
Other accounts receivable (F.8)	632	-688	362	24	
Other financial assets (F.1, F.6)	0	0	0	0	
,					
Adjustments (2)	-168	72	-551	-534	
Net incurrence (-) of liabilities in financial derivatives (F.71)	5	35	-2	3	
Net incurrence (-) of other accounts payable (F.8)	-370	20	-480	-623	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-7	1	-26	89	
ssuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0		
			- 1		
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	181	16	-43	-3	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	23	0	0		
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0		
Statistical discrepancies	309	-13	1	59	
Difference between capital and financial accounts (B.9-B.9f)	-43	-19	18	44	
Other statistical discrepancies (+/-)	352	6	-17		
Change in local government (S.1313) consolidated gross debt (1, 2)	1.097	747	400	462	
ocal government contribution to general government debt (a=b-c) (5)	14.552	15.299	15.714	16.178	
Local government gross debt (level) (b) 🙉	14.582	15.329	15.714	16.178	
Local government holdings of other subsectors debt (level) (c)	30	15.329	15.729		
Local government holdings of other subsectors debt (level) (c)	30	29	14	14	

⁽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		Yea		
Data are in(millions of units of national currency) Date: 30/09/2019	2015	2016	2017	2018
Date: 30/09/2019				
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-275	-441	-472	-571
Net acquisition (+) of financial assets (2)	697	639	813	1.035
Currency and deposits (F.2)	125	263	587	476
Debt securities (F.3)	158	9	34	211
Loans (F.4)	0	-2	2	-3
Increase (+)	6	5	32	2
Reduction (-)	-5	-8	-31	-5
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	-2	2	-3
Increase (+)	6	5	32	2
Reduction (-)	-5	-8	-31	-5
Equity and investment fund shares/units (F.5)	153	99	190	155
Portfolio investments, net ⁽²⁾	108	63	141	177
	45	37	49	-21
Equity and investment fund shares/units other than portfolio investments				
Increase (+)	45	90	63	7
Reduction (-)	0	-53	-14	-29
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	260	270	1	195
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-360	-174	-467	42
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-360	-173	-468	42
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(-) ⁽³⁾ 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
Other volume offeriges in infarious habitates (18.6, 18.4, 18.6)	0	<u> </u>	0	
Statistical discrepancies	-98	2	-37	-11
Difference between capital and financial accounts (B.9-B.9f)	-98	2	-37	-11
Other statistical discrepancies (+/-)	-98	0	-57	-11
Onioi statistical discrepaticles (T/-)	0	U	0	0
Change in social security (S.1314) consolidated gross debt (1, 2)	-36	26	-163	494
	00	20	100	404
Social security contribution to general government debt (a=b-c) (5)	4.000	4.405	901	4 200
, , ,	1.060	1.105		1.322
Social security gross debt (level) (b) ^(2,5) Social security holdings of other subsectors debt (level) (c) ⁻¹	1.299 239	1.325 220	1.162 261	1.655 333

*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.

Member State: Austria			Year							
Data are in(millions of units of national currency)	2015	2016	2017	2018	2019					
Date: 30/09/2019	final	final	final	half-finalized	forecast					
er	4.335	4.772	4.752	5.042	5.042					
Trade credits and advances (AF.81 L)	4.333	4.772	4.732	5.042	3.042					
Amount outstanding in the government debt from the financing of pu	ublic undertakings									
Data:	330	308	308	308	308					
Institutional characteristics:	With the purpose	to minimize fina	ncing expenditu	res, 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.									
	been paid in full b	y the respective	enterprise to th	e federal governm	nent.					
In case of substantial differences between the face value and the presigovernment debt, please provide information on i) the extent of these differences:	·	y the respective	enterprise to th	e federal governm	nent.					
government debt, please provide information on i) the extent of these differences:	ent value of	-829	-111	-111	nent.					
government debt, please provide information on	·	-829	-111	-111	nent.					
government debt, please provide information on i) the extent of these differences:	ent value of	-829	-111	-111	nent.					
government debt, please provide information on i) the extent of these differences:	ent value of	-829	-111	-111						
government debt, please provide information on i) the extent of these differences: ii) the reasons for these differences:	Nullkupon-Anleihe	-829 n Kärntner Ausgle	-111 eichszahlungsfond	-111 ds (ab 2016)	399.579					