

# **Reporting of Government Deficits and Debt Levels**

in accordance with Council Regulation (EC) N° 479/2009, as amended  
and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables as endorsed by the CMFB on 06/08/2009.

**Member state: Austria**

**Date: 13/04/2011**

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 deficit/surplus and debt levels and provision of associated data**

Member state: Austria Data are in mio of € Date: 13/04/2011	ESA 95 codes	Year				
		2007	2008	2009	2010	2011
		final	final	final	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-2,372	-2,635	-11,296	-13,169	-11,451
- Central government	S.1311	-2,437	-3,025	-8,767	-10,374	-9,224
- State government	S.1312	78	129	-1,946	-1,936	-1,675
- Local government	S.1313	242	115	-785	-1,360	-552
- Social security funds	S.1314	-254	147	202	500	0
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		165,024	180,475	191,002	205,212	218,643
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	137,571	154,560	160,876	172,078	
Short-term	AF.331	2,206	10,012	8,954	8,730	
Long-term	AF.332	135,365	144,548	151,922	163,348	
Loans	AF.4	27,453	25,915	30,126	33,134	
Short-term	AF.41	2,611	1,036	1,293	1,698	
Long-term	AF.42	24,842	24,879	28,833	31,435	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	2,934	3,231	3,276	3,296	3,400
<b>Interest (consolidated)</b>	EDP D.41	7,524	7,333	7,605	7,613	8,350
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	7,876	7,536	7,666	7,575	8,350
<b>Gross domestic product at current market prices</b>	B.1*g	272,010	283,085	274,320	284,002	296,870

(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 deficit/surplus**

Member state: Austria	2007	2008	Year 2009	2010	2011	
Data are in mio of €						
Date: 13/04/2011						
<b>Working balance in central government accounts</b>	<b>-2,870</b>	<b>-9,564</b>	<b>-7,080</b>	<b>-7,853</b>	<b>-7,622</b>	<b>Net balance to be financed by the federal government (= administrative deficit); cash-based</b>
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	Cash	
Financial transactions included in the working balance	1,137	8,164	-299	839	389	
Loans, granted (+)	387	429	568	741	839	2010 and 2011 including loans granted to Greece
Loans, repayments (-)	-261	-321	-451	-61	0	
Equities, acquisition (+)	176	1,076	4,989	812	250	2008/2009 including participation capital (see supplementary table for the financial crisis)
Equities, sales (-)	0	-12	-16	0	-900	Repayment of participation capital
Other financial transactions (+/-)	835	6,992	-5,389	-653	200	
of which: transactions in debt liabilities (+/-)	65	137	222	308	0	Repayments of the imputed/assumed debt to the ÖBB
Detail 1	715	6,852	-5,629	-943	200	Reserves (buildup minus drawdown)
Detail 2	65	137	222	308		Repayments of the imputed/assumed debt to the ÖBB
Detail 3	56	3	18	-19		Secondary market transactions of own securities above/below par
Non-financial transactions not included in the working balance	-1,166	-1,856	-1,991	-3,060	-1,529	
Detail 1	-601	-48	-31	-92	-172	State guarantee system for exports - debt cancellation
Detail 2	83	74	82	76	80	Interest accrued to other central government units
Detail 3	372	-227	-505	-129	15	Time adjustment current transfer from federal government to social security fund (D.73)
Detail 4	84	-381	86	217	185	Eurofighter time adjustments (Intermediate consumption)
Detail 5	-1,105	-1,274	-1,623	-1,581	-1,487	Debt assumption, Austrian Federal Railways (ÖBB); D.99/D.41
Detail 6				-1,000		KA-Finanz debtor warrant (D.99)
Detail 7				-250		Participation capital Hypo Alpe Adria (D.99)
Detail 8				-150	-150	Debt cancellation from federal government to social security fund (D.99)
Detail 9				-155		Time adjustment of rental fees (Federal government is in debt with BIG); P.2
Detail 10				4		Loan service fee regarding Greek debt crisis (P.131)
Difference between interest paid (+) and accrued (EDP D.41)(-)	397	292	-13	-904	-512	
Other accounts receivable (+)	165	293	334	425	50	
Detail 1	102	232	539	457	50	Time adjustments for VAT and Wage Tax
Detail 2	63	61	45	-32		Pre-financing to EU for agricultural subsidies
Detail 3			-250			Eurofighter refunding of payments (15 instead of 18 Eurofighter) (F.71)
Other accounts payable (-)	-22	-313	384	-41	0	
Detail 1	0					Gross fixed capital formation
Detail 2	-61	-237	188	-47		EU Own resources
Detail 3	39	-76	196	6		Change in financial assets of taxpayers (prepayments exceeding tax due)
Working balance (+/-) of entities not part of central government	M	M	M	M	M	All entities part of central government (S.1311)
Net borrowing (-) or net lending (+) of other central government bodies	-79	-42	-102	-77	0	Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	299	0	
Detail 1				299		K.10 - writing-down of bad debts by creditors
Detail 2	0	0	0	0		Rounding error
Detail 3						
Detail 4						
Detail 5						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-2,437</b>	<b>-3,025</b>	<b>-8,767</b>	<b>-10,374</b>	<b>-9,224</b>	

(ESA 95 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 deficit/surplus**

Member state: Austria Data are in mio of € Date: 13/04/2011	2007	2008	Year 2009	2010	2011	
<b>Working balance in state government accounts</b>	1,239	1,176	-1,331		L	"Voranschlags- und Rechnungsabschlußverordnung (VRV)" (Balance of Accounts); Maastricht-balance: shows the surplus or deficit calculated from the non-financial and asset flows including the balance of the non-financial corporations sector
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance						
Loans (+/-)	-94	-26	-50		L	
Equities (+/-)	0	0	0		L	
Other financial transactions (+/-)	-94	-26	-50		L	Details see extra table
of which: transactions in debt liabilities (+/-)	0	0	0		0	
Detail 1	0	0	0			Reserves (buildup minus drawdown)
Detail 2						
Non-financial transactions not included in the working balance	-1,308	-1,171	-601		L	
Detail 1	-1,068	-872	-94			D.319, details see extra table
Detail 2	-4	-4	-2			D.41
Detail 3	-92	-103	-101			D.73, details see extra table
Detail 4	17	8	512			D.99, details see extra table
Detail 5	-161	-201	-915			Debt assumption to public hospitals (organised as public corporations); D.99/D.41
Difference between interest paid (+) and accrued (EDP 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						
Working balance (+/-) of entities not part of state government	M	M	M		M	All entities part of state government (S.1312)
Net borrowing (-) or net lending (+) of other state government bodies	298	203	118		109	Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-58	-53	-83		L	
Detail 1	-58	-52	-83			K.12, details see extra table
Detail 2	0	0	0			Statistical discrepancies
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	<b>78</b>	<b>129</b>	<b>-1,946</b>		<b>-1,936</b>	

(ESA 95 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 deficit/surplus**

Member state: Austria Data are in mio of € Date: 13/04/2011	2007	2008	Year 2009	2010	2011	
<b>Working balance in local government accounts</b>	675	447	-690		L	<b>"Voranschlags- und Rechnungsabschlußverordnung (VRV)" (Balance of Accounts); Maastricht-balance: shows the surplus or deficit calculated from the non-financial and asset flows including the balance of the non-financial corporations sector</b>
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	-1	-50	0		L	
Loans (+/-)	0	0	-1		L	
Equities (+/-)	-1	-50	0		L	F.5, details see extra table
Other financial transactions (+/-)	0	0	0		L	
of which: transactions in debt liabilities (+/-)	0	0	0		0	
Detail 1	0	0	0			Salzburg: Reserves (F.22)
Detail 2			1			Steiermark: F.79
Non-financial transactions not included in the working balance	-245	-242	-45		L	
Detail 1	-4	-2	-1			Several minor non-financial transactions not included in the WB
Detail 2	-169	-175				D.92, details see extra table
Detail 3	-37	-33	-44			D.99, details see extra table
Detail 4	-35	-32				Debt assumption to public hospitals (organised as public corporations); D.99/D.41
Difference between interest paid (+) and accrued (EDP 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						
Working balance (+/-) of entities not part of local government	-1	-2	-3		L	Entity part of S.1313
Net borrowing (-) or net lending (+) of other local government bodies	-11	0	-6		-1	Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-175	-38	-40		L	
Detail 1	-175	-38	-40			K.12, details see extra table
Detail 2	0	0	0			Statistical discrepancies
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>242</b>	<b>115</b>	<b>-785</b>	<b>-1,360</b>		

(ESA 95 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 deficit/surplus**

Member state: Austria Data are in mio of € Date: 13/04/2011	2007	2008	Year 2009	2010	2011	
<b>Working balance in social security accounts</b>	-314	-47	174	278		<b>Total revenues minus total expenditure/Finance Statistics of Association of Austrian Social Security Funds; accrual</b>
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	Accrual		
Financial transactions included in the working balance	45	54	31	62		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	45	54	31	62		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
Detail 1	0	-20	-6	-3		Drawdown of reserves, included in "total revenue"
Detail 2	45	78	37	66		Build up of reserves, included in "total expenditure"
Detail 3		-4	0	-1		F.33 (Disposal of financial assets)
Non-financial transactions not included in the working balance	-193	-64	-75	59		
Detail 1	-193	-100	-78	-91		Gross fixed capital formation
Detail 2		36	4			D.74 (Reimbursement for medical care of nonresident persons)
Detail 3				150		D.99 (Debt cancellation from federal government to social security fund)
Difference between interest paid (+) and accrued (EDP D.41)(-)	L	L	L	L		
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	L	-12	-16	L		Benefit fund (reimbursement of cost sharing in extreme cases; predominant dental treatment)
Net borrowing (-) or net lending (+) of other social security bodies	96	66	-53	-24		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	111	150	140	125		
Detail 1	141	141	140	125		Depreciation of fixed assets included in "total expenditure"
Detail 2	0	12	2	0		Revaluation items included in Working balance (K.11)
Detail 3	-30	-4	-1	0		Statistical discrepancy
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>-254</b>	<b>147</b>	<b>202</b>	<b>500</b>		
(ESA 95 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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)**

Member state: Austria Data are in mio of € Date: 13/04/2011	Year				Minus EDP B.9 of S.13
	2007	2008	2009	2010	
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>2,372</b>	<b>2,635</b>	<b>11,296</b>	<b>13,169</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,979</b>	<b>11,658</b>	<b>-1,578</b>	<b>2,254</b>	Source: ESA95 Financial Accounts
Currency and deposits (F.2)	1,361	9,158	-8,339	434	
Securities other than shares (F.3)	1,497	478	229	17	
Loans (F.4)	-1,690	1,103	626	580	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Short term loans (F.41), net	-475	60	86	-11	
Long-term loans (F.42)	-1,215	1,043	540	591	
Increase (+)	L	L	2,149	2,154	
Reduction (-)	L	L	-1,609	-1,563	
Shares and other equity (F.5)	404	531	5,587	833	
Portfolio investments, net <sup>(2)</sup>	L	L	L	L	
Shares and other equity other than portfolio investments	L	L	L	L	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Other financial assets (F.1, F.6 and F.7)	408	388	318	389	
<b>Adjustments <sup>(3)</sup></b>	<b>1,296</b>	<b>1,082</b>	<b>1,105</b>	<b>-233</b>	
Net incurrence (-) of liabilities in financial derivatives (F.34)	309	-1,937	863	-115	Source: ESA95 Financial Accounts
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	930	1,271	392	-241	Source: ESA95 Financial Accounts, cash collaterals excluded (F.41)
Issuances above(-)/below(+) nominal value	41	44	-52	-1,201	
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	356	248	39	297	
of which: interest flows attributable to swaps and FRAs	L	L	-95	-43	
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-340	1,455	-138	1,027	
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>-2,016</b>	<b>77</b>	<b>-295</b>	<b>-980</b>	
Difference between capital and financial accounts (B.9-B.9f)	-775	-878	-1,177	-639	Including vintage difference B.9/B.9 (March 2011 minus September 2010)
Other statistical discrepancies (+/-)	-1,241	955	882	-341	
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>3,631</b>	<b>15,451</b>	<b>10,527</b>	<b>14,209</b>	

\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

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

Member state: Austria Data are in mio of € Date: 13/04/2011	Year				
	2007	2008	2009	2010	
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>2,437</b>	<b>3,025</b>	<b>8,767</b>	<b>10,374</b>	<b>Minus EDP B.9 of S.1311</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,111</b>	<b>11,896</b>	<b>157</b>	<b>1,402</b>	Source: ESA95 Financial Accounts
Currency and deposits (F.2)	441	8,520	-7,924	272	
Securities other than shares (F.3)	551	-5	-47	-218	
Loans (F.4)	-1,111	2,037	1,948	292	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Short term loans (F.41), net	-658	408	1,184	-63	
Long-term loans (F.42)	-453	1,630	764	355	
Increase (+)	L	L	2,304	1,695	
Reduction (-)	L	L	-1,541	-1,340	
Shares and other equity (F.5)	192	1,102	5,236	630	
Portfolio investments, net <sup>(2)</sup>	16	38	263	L	For 2010 only preliminary information available
Shares and other equity other than portfolio investments	176	1,064	4,973	L	For 2010 only preliminary information available
Increase (+)	176	1,076	4,989	L	For 2010 only preliminary information available
Reduction (-)	0	-12	-16	L	For 2010 only preliminary information available
Other financial assets (F.1, F.6 and F.7)	1,038	241	945	425	
<b>Adjustments <sup>(3)</sup></b>	<b>1,706</b>	<b>883</b>	<b>562</b>	<b>-318</b>	
Net incurrence (-) of liabilities in financial derivatives (F.34)	309	-1,937	863	-115	Source: ESA95 Financial Accounts
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1,339	1,072	-151	-326	Source: ESA95 Financial Accounts, cash collaterals excluded (F.41)
Issuances above(-)/below(+) nominal value	41	44	-52	-1,201	
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	356	248	39	297	
of which: interest flows attributable to swaps and FRAs	L	L	-95	-43	
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-340	1,455	-138	1,027	
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>-1,975</b>	<b>256</b>	<b>-896</b>	<b>-692</b>	
Difference between capital and financial accounts (B.9-B.9f)	-299	-321	-838	-226	Including vintage difference B.9/B.9 (March 2011 minus September 2010)
Other statistical discrepancies (+/-)	-1,676	577	-58	-466	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>3,279</b>	<b>16,061</b>	<b>8,589</b>	<b>10,766</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>149,242</b>	<b>162,782</b>	<b>168,953</b>	<b>179,243</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	153,919	169,980	178,569	189,334	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	4,677	7,197	9,615	10,091	

**\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.



**Table 3C: Provision of the data which explain the contributions of the deficit/surplus 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 mio of € Date: 13/04/2011	Year				
	2007	2008	2009	2010	
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	<b>-78</b>	<b>-129</b>	<b>1,946</b>	<b>1,936</b>	<b>Minus EDP B.9 of S.1312</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,285</b>	<b>1,087</b>	<b>247</b>	<b>515</b>	Source: ESA95 Financial Accounts
Currency and deposits (F.2)	685	275	-515	90	
Securities other than shares (F.3)	896	341	-8	78	
Loans (F.4)	-741	1,086	740	318	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-741	1,086	740	318	
Increase (+)	L	L	1,370	1,138	
Reduction (-)	L	L	-630	-819	
Shares and other equity (F.5)	416	-622	65	41	
Portfolio investments, net <sup>(2)</sup>	L	L	L	L	
Shares and other equity other than portfolio investments	L	L	L	L	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Other financial assets (F.1, F.6 and F.7)	29	8	-35	-12	
<b>Adjustments <sup>(3)</sup></b>	<b>-445</b>	<b>163</b>	<b>-21</b>	<b>140</b>	
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0	Source: ESA95 Financial Accounts
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-416	-11	20	-17	Source: ESA95 Financial Accounts
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	L	L	L	L	
of which: interest flows attributable to swaps and FRAs	L	L	L	L	
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-29	174	-41	157	
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>16</b>	<b>96</b>	<b>537</b>	<b>148</b>	
Difference between capital and financial accounts (B.9-B.9f)	-266	-184	-458	101	Including vintage difference B.9/B.9 (March 2011 minus September 2010)
Other statistical discrepancies (+/-)	282	280	995	47	
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	<b>779</b>	<b>1,218</b>	<b>2,708</b>	<b>2,738</b>	
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>9,395</b>	<b>10,621</b>	<b>13,333</b>	<b>16,071</b>	
State government gross debt (level) (b) <sup>(2,5)</sup>	9,656	10,874	13,583	16,321	
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	261	253	250	250	

**\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

**Table 3D: Provision of the data which explain the contributions of the deficit/surplus 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 mio of € Date: 13/04/2011	Year				
	2007	2008	2009	2010	
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>-242</b>	<b>-115</b>	<b>785</b>	<b>1,360</b>	<b>Minus EDP B.9 of S.1313</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>643</b>	<b>708</b>	<b>643</b>	<b>227</b>	Source: ESA95 Financial Accounts
Currency and deposits (F.2)	95	313	-34	-66	
Securities other than shares (F.3)	-10	0	84	80	
Loans (F.4)	238	205	284	216	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	238	205	284	216	
Increase (+)	L	L	462	398	
Reduction (-)	L	L	-178	-182	
Shares and other equity (F.5)	302	190	276	16	
Portfolio investments, net <sup>(2)</sup>	L	L	L	L	
Shares and other equity other than portfolio investments	L	L	L	L	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Other financial assets (F.1, F.6 and F.7)	18	0	33	-20	
<b>Adjustments <sup>(3)</sup></b>	<b>-25</b>	<b>0</b>	<b>-727</b>	<b>44</b>	
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0	Source: ESA95 Financial Accounts
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-22	-18	-731	-28	Source: ESA95 Financial Accounts
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	L	L	L	L	
of which: interest flows attributable to swaps and FRAs	L	L	L	L	
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-3	18	4	72	
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>-253</b>	<b>-371</b>	<b>97</b>	<b>118</b>	
Difference between capital and financial accounts (B.9-B.9f)	-412	-402	72	46	Including vintage difference B.9/B.9 (March 2011 minus September 2010)
Other statistical discrepancies (+/-)	159	32	26	71	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>123</b>	<b>223</b>	<b>799</b>	<b>1,748</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>5,035</b>	<b>5,356</b>	<b>6,162</b>	<b>7,911</b>	
Local government gross debt (level) (b) <sup>(5)</sup>	5,165	5,388	6,187	7,935	
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	130	32	24	24	

**\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

**Table 3E: Provision of the data which explain the contributions of the deficit/surplus 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 mio of € Date: 13/04/2011	Year				
	2007	2008	2009	2010	
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>254</b>	<b>-147</b>	<b>-202</b>	<b>-500</b>	<b>Minus EDP B.9 of S.1314</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-469</b>	<b>475</b>	<b>1,039</b>	<b>494</b>	Source: ESA95 Financial Accounts
Currency and deposits (F.2)	140	50	134	138	
Securities other than shares (F.3)	46	199	264	84	
Loans (F.4)	0	0	0	0	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	0	0	0	0	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Shares and other equity (F.5)	-506	-140	11	146	
Portfolio investments, net <sup>(2)</sup>	L	L	L	L	
Shares and other equity other than portfolio investments	L	L	L	L	
Increase (+)	L	L	L	L	
Reduction (-)	L	L	L	L	
Other financial assets (F.1, F.6 and F.7)	-150	365	630	126	
<b>Adjustments <sup>(3)</sup></b>	<b>-500</b>	<b>2</b>	<b>-1</b>	<b>1</b>	
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0	Source: ESA95 Financial Accounts
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-500	2	-1	1	Source: ESA95 Financial Accounts
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	L	L	L	L	
of which: interest flows attributable to swaps and FRAs	L	L	L	L	
Redemptions 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.12.1) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>203</b>	<b>30</b>	<b>24</b>	<b>-561</b>	
Difference between capital and financial accounts (B.9-B.9f)	203	29	48	-561	Including vintage difference B.9/B.9 (March 2011 minus September 2010)
Other statistical discrepancies (+/-)	0	1	-24	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-513</b>	<b>360</b>	<b>861</b>	<b>-567</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,352</b>	<b>1,716</b>	<b>2,554</b>	<b>1,987</b>	
Social security gross debt (level) (b) <sup>(2,5)</sup>	1,369	1,729	2,590	2,023	
Social security holdings of other subsectors debt (level) (c) <sup>-</sup>	17	13	36	36	

**\*Please note that the sign convention for net borrowing / net lending 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.33 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 mio of € Date: 13/04/2011	Year				
		2007 final	2008 final	2009 final	2010 half-finalized	2011 planned
2	<b>Trade credits and advances (AF.71 L)</b>	L	L	L	L	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	2,488	2,086	1,362	1,065	1,100
	<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:	488	502	499	539	580
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	268,710	279,166	271,459	281,831	295,160

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.