

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

Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

Member State: Austria

Date: 14/10/2014

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 ...(millions of units of national currency) Date: 14/10/2014 | ESA 2010 codes | Year | | | | |
|--|-------------------|---------|---------|---------|---------|---------|
| | | 2010 | 2011 | 2012 | 2013 | 2014 |
| | | final | final | final | final | planned |
| Net borrowing (-)/ net lending (+) | B.9 | | | | | |
| General government | S.13 | -13,112 | -8,175 | -7,269 | -4,773 | -9,323 |
| - Central government | S.1311 | -9,920 | -7,241 | -6,771 | -4,417 | -9,053 |
| - State government | S.1312 | -2,517 | -1,198 | -815 | -600 | -400 |
| - Local government | S.1313 | -1,228 | -369 | -225 | -229 | -200 |
| - Social security funds | S.1314 | 553 | 633 | 542 | 472 | 330 |
| | | final | final | final | final | planned |
| General government consolidated gross debt | | | | | | |
| Level at nominal value outstanding at end of year | | 242,442 | 253,293 | 259,263 | 261,978 | 285,800 |
| <i>By category:</i> | | | | | | |
| Currency and deposits | AF.2 | 6,496 | 5,858 | 3,335 | 1,998 | |
| Debt securities | AF.3 | 198,980 | 206,431 | 212,992 | 216,275 | |
| Short-term | AF.31 | 9,397 | 6,553 | 8,688 | 8,742 | |
| Long-term | AF.32 | 189,584 | 199,877 | 204,304 | 207,533 | |
| Loans | AF.4 | 36,966 | 41,004 | 42,935 | 43,705 | |
| Short-term | AF.41 | 3,089 | 4,691 | 2,889 | 2,617 | |
| Long-term | AF.42 | 33,876 | 36,313 | 40,046 | 41,088 | |
| | | | | | | |
| General government expenditure on: | | | | | | |
| Gross fixed capital formation | P.51g | 9,476 | 9,243 | 9,081 | 9,497 | 9,700 |
| Interest (consolidated) | D.41 (uses) | 8,547 | 8,618 | 8,659 | 8,300 | 8,300 |
| | | | | | | |
| Gross domestic product at current market prices | B.1*g | 294,208 | 308,675 | 317,213 | 322,595 | 330,339 |

(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 | Year | | | | | Agnes |
|--|---------------|---------------|---------------|---------------|---------------|---|
| Data are in ...(millions of units of national currency) | 2010 | 2011 | 2012 | 2013 | 2014 | |
| Date: 14/10/2014 | | | | | | |
| Working balance in central government accounts | -7,853 | -4,362 | -6,949 | -4,203 | -3,569 | 2010 - 2012: Net balance to be financed by the federal government (=administrative deficit); 2013: Balance of the Financial Budget |
| <i>Basis of the working balance</i> | cash | cash | cash | cash | planned | |
| Financial transactions included in the working balance | 616 | -443 | -388 | 915 | -4,355 | |
| Loans, granted (+) | 741 | 1,162 | 210 | 184 | 0 | 2010 and 2011 including loans granted to Greece |
| Loans, repayments (-) | -61 | -25 | -22 | -22 | 0 | |
| Equities, acquisition (+) | 560 | 1 | 931 | 1,121 | 445 | 2012+2013 incl. ESM |
| Equities, sales (-) | 0 | 0 | 0 | -1,424 | -2,100 | 2013 including repayments of participation capital |
| Other financial transactions (+/-) | -624 | -1,580 | -1,508 | 1,057 | -2,700 | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 134 | 1,178 | -2,700 | |
| of which: net settlements under swap contracts (+/-) | 38 | 46 | 0 | 26 | 0 | |
| Detail 1 | -644 | -1,607 | -1,534 | -134 | | Reserves (buildup minus drawdown) |
| Detail 2 | -19 | -19 | -107 | -13 | | Secondary market transactions of own securities above/below par |
| Detail 3 | | | 134 | 41 | | Repayment of an imputed loan liability against KA Finanz |
| Detail 4 | | | | 1,137 | | KA-Finanz debtor warrant paid (included in Working balance, reduces F.89PAY) |
| Detail 5 | 38 | 46 | 0 | 26 | | Net settlements under swap contracts |
| Detail 6 | | | | | -2,700 | HAAG, winding down unit |
| Non-financial transactions not included in the working balance | -370 | -701 | -693 | 199 | 185 | |
| Detail 1 | -92 | -34 | -99 | -21 | | State guarantee system for exports - debt cancellation |
| Detail 2 | 276 | -255 | -2 | -20 | | Time adjustment current transfer from federal government to social security fund (D.73) |
| Detail 3 | 230 | 221 | 212 | 203 | 185 | Eurofighter time adjustments (Intermediate consumption) |
| Detail 4 | | -625 | | | | Cancellation of participation capital Hypo Alpe Adria (D.99) |
| Detail 5 | -150 | -150 | -150 | | | Debt cancellation from federal government to social security fund (D.99) |
| Detail 6 | -155 | | 75 | 80 | | Time adjustment of rental fees (Federal government is in debt with BIG); P.2 |
| Detail 7 | 3 | 5 | 0 | | | Loan service fee regarding Greek debt crisis (D.41) |
| Detail 8 | | 9 | 24 | 16 | | Receivables and payables in the context of EFSF financing |
| Detail 9 | | | -700 | | | Capital decrease of Volksbanken AG in the course of the ongoing restructuring process |
| Detail 10 | 10 | 9 | 8 | 7 | | Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov. |
| Detail 11 | 11 | | | | | Time adj. of partner benefit of federal government in the pension insurance system of the self-employed to social security fund (D.73) |
| Detail 12 | 14 | 25 | -18 | -8 | | Time adj. federal nursing scheme expenditure federal government/social security fund (D.73) |
| Detail 13 | 1 | 2 | 3 | 4 | | Time adj. Nachtschwerarbeitsgesetz federal government/social security fund (D.73) |
| Detail 14 | 20 | -79 | | | | Time adj. transfers from federal government to Rail Cargo (D.3pay) |
| Detail 15 | -538 | 170 | -45 | -62 | | Time adj. transfers from federal government to ÖBB Infrastruktur/ÖBB Personenverkehr (D.73) |
| Difference between interest paid (+) and accrued (D.41)(-) | -941 | -100 | -346 | -514 | -42 | |
| Other accounts receivable (+) | 425 | 106 | 177 | 121 | 150 | |
| Detail 1 | 457 | 199 | 230 | 120 | 150 | Time adjustments for VAT and Wage Tax |
| Detail 2 | -32 | -94 | -53 | 2 | | Pre-financing to EU for agricultural subsidies |
| Other accounts payable (-) | -37 | -201 | 45 | -327 | -319 | |
| Detail 1 | -43 | -12 | 235 | -142 | | EU Own resources |
| Detail 2 | 6 | -189 | -189 | -185 | | 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 | -1,760 | -1,540 | 212 | -608 | -1,103 | Details see Questionnaire relating to the EDP notification tables (table 3) |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | -1 | 0 | 1,170 | 0 | 0 | |
| Detail 1 | 299 | | | | | K.5 - writing down of bad debts by creditors |
| Detail 2 | -299 | | | | | Non-cash drawdown of reserves |
| Detail 3 | | | 1,170 | | | Up-front payments of the Federal Government resulting from the old budget law |
| Detail 4 | -1 | 0 | 0 | 0 | | Statistical discrepancy |
| Detail 5 | | | | | | |
| Net borrowing (-)/lending(+) (B.9) of central government (S.1311) | -9,920 | -7,241 | -6,771 | -4,417 | -9,053 | |

(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 deficit/surplus

| Member State: Austria | 2010 | 2011 | Year 2012 | 2013 | 2014 | |
|--|---------------|---------------|--------------|-------------|------|---|
| Data are in ...(millions of units of national currency) | | | | | | |
| Date: 14/10/2014 | | | | | | |
| Working balance in state government accounts | -1,380 | -497 | -438 | -214 | | "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 corporation sector |
| <i>Basis of the working balance</i> | mixed | mixed | mixed | mixed | | |
| Financial transactions included in the working balance | -21 | -79 | -10 | -103 | | |
| Loans (+/-) | 0 | 0 | 0 | 0 | | |
| Equities (+/-) | -22 | -81 | -12 | -103 | | Details see extra table |
| Other financial transactions (+/-) | 1 | 2 | 2 | 0 | | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | | |
| of which: net settlements under swap contracts (+/-) | 0 | 0 | 0 | 0 | | |
| Detail 1 | 1 | 2 | 2 | 0 | | Reserves (buildup minus drawdown) |
| Detail 2 | | | | | | |
| Non-financial transactions not included in the working balance | -256 | -212 | -311 | -266 | | |
| Detail 1 | 98 | -197 | -171 | -134 | | D.73/D.92, details see extra table |
| Detail 2 | 0 | 2 | -49 | -98 | | D.41, details see extra table |
| Detail 3 | -134 | -120 | -126 | -25 | | D.73, details see extra table |
| Detail 4 | 0 | -45 | 45 | 0 | | D.75, details see extra table |
| Detail 5 | -219 | 148 | -10 | -10 | | D.99, details see extra table |
| 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 | | | | | | |
| 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 | -750 | -404 | -36 | 1 | | Details see Questionnaire relating to the EDP notification tables (table 3) |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | -110 | -5 | -21 | -17 | | |
| Detail 1 | -3 | 0 | -1 | -6 | | K.6, details see extra table |
| Detail 2 | -107 | -5 | -20 | -10 | | K.7, details see extra table |
| Detail 3 | 0 | 0 | 0 | 0 | | Statistical discrepancies |
| Net borrowing (-)/lending(+) (B.9) of state government (S.1312) | -2,517 | -1,198 | -815 | -600 | | |

(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 deficit/surplus

| Member State: Austria Data are in ...(millions of units of national currency) Date: 14/10/2014 | 2010 | 2011 | Year 2012 | 2013 | 2014 | |
|--|---------------|-------------|--------------|-------------|------|---|
| Working balance in local government accounts | -801 | -98 | 133 | 44 | | "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 corporation sector |
| <i>Basis of the working balance</i> | mixed | mixed | mixed | mixed | | |
| Financial transactions included in the working balance | 1 | 2 | -93 | -44 | | |
| Loans (+/-) | 0 | 0 | 0 | 0 | | |
| Equities (+/-) | 0 | 0 | -94 | 0 | | |
| Other financial transactions (+/-) | 1 | 2 | 0 | -44 | | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | | |
| of which: net settlements under swap contracts (+/-) | 0 | 0 | 0 | 0 | | |
| Detail 1 | 2 | 1 | -1 | -1 | | Salzburg: Reserves (F.22) |
| Detail 2 | 0 | 1 | 1 | -2 | | Vorarlberg: Various financial transactions |
| Detail 3 | | | | -41 | | Vienna, Agio (F.4) |
| Non-financial transactions not included in the working balance | 1 | 5 | 3 | 1 | | |
| Detail 1 | 0 | 5 | 3 | -1 | | Several minor non-financial transactions not in included in the WB |
| Detail 2 | 1 | 0 | 0 | 2 | | D.99 |
| 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 | | | | | | |
| Working balance (+/-) of entities not part of local government | -2 | -2 | -2 | -3 | | Entity not part of S.1313 |
| Net borrowing (-) or net lending (+) of other local government bodies | -378 | -266 | -257 | -227 | | Details see Questionnaire relating to the EDP notification tables (table 3) |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | -49 | -9 | -8 | -1 | | |
| Detail 1 | -48 | -8 | -7 | 0 | | K.6 |
| Detail 2 | -1 | -1 | -1 | -1 | | Other statistical discrepancies |
| Detail 3 | 0 | 0 | 0 | 0 | | Rounding Error |
| Net borrowing (-)/lending(+) (B.9) of local government (S.1313) | -1,228 | -369 | -225 | -229 | | |

(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 deficit/surplus

| Member State: Austria Data are in...(millions of units of national currency) Date: 14/10/2014 | Year | | | | | Michael |
|---|------------|------------|------------|------------|------|---|
| | 2010 | 2011 | 2012 | 2013 | 2014 | |
| Working balance in social security accounts | 386 | 325 | 213 | 242 | | Working balance (total revenue minus total expenditure/Finance Statistics of Association of Austrian Social Security Funds; accrual) |
| <i>Basis of the working balance</i> | accrual | accrual | accrual | accrual | | |
| Financial transactions included in the working balance | 76 | 56 | 117 | 168 | | |
| Loans (+/-) | 0 | 0 | 0 | 0 | | |
| Equities (+/-) | 0 | 0 | 0 | 0 | | |
| Other financial transactions (+/-) | 76 | 56 | 117 | 168 | | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | | |
| of which: net settlements under swap contracts (+/-) | 0 | 0 | 0 | 0 | | |
| Detail 1 | -3 | -2 | -2 | 0 | | Drawdown of reserves, included in "total revenue" |
| Detail 2 | 80 | 58 | 118 | 169 | | Build up of reserves, included in "total expenditure" |
| Detail 3 | 0 | 0 | 0 | -1 | | F.32 (Disposal of financial assets) |
| Non-financial transactions not included in the working balance | 43 | 37 | -8 | -154 | | |
| Detail 1 | -142 | -127 | -163 | -158 | | Gross fixed capital formation |
| Detail 2 | 53 | 30 | 23 | 23 | | D.74 (Reimbursement for medical care of nonresident persons) |
| Detail 3 | 150 | 150 | 150 | 0 | | D.99 (Debt cancellation from federal government to social security fund) |
| Detail 4 | -17 | -15 | -18 | -19 | | Benefit fund (reimbursement of cost sharing in extreme cases; predominantly dental treatment) |
| Difference between interest paid (+) and accrued (D.41)(-) | 0 | 0 | 0 | 0 | | Accounting basis of the working balance is "accrual" |
| Other accounts receivable (+) | 0 | 0 | 0 | 0 | | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other accounts payable (-) | 0 | 0 | 0 | 0 | | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Working balance (+/-) of entities not part of social security funds | M | M | M | M | | All entities part of social security funds (S.1314) |
| Net borrowing (-) or net lending (+) of other social security bodies | -69 | 89 | 98 | 92 | | Details see Questionnaire relating to the EDP notification tables (table 3) |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | 117 | 125 | 122 | 125 | | |
| Detail 1 | 118 | 121 | 123 | 123 | | Depreciation of fixed assets included in "total expenditure" |
| Detail 2 | 2 | 8 | 3 | 2 | | Revaluation items included in Working balance (K.7) |
| Detail 3 | -3 | -4 | -3 | 0 | | Statistical discrepancy |
| Net borrowing (-)/lending(+) (B.9) of social security (S.1314) | 553 | 633 | 542 | 472 | | |

(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 deficit/surplus 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: 14/10/2014 | Year | | | | Minus EDP B.9 of S.13 |
|---|---------------|---------------|---------------|---------------|-----------------------|
| | 2010 | 2011 | 2012 | 2013 | |
| Net borrowing(+)/lending(-)(B.9) of general government (S.13)* | 13,112 | 8,175 | 7,269 | 4,773 | |
| Net acquisition (+) of financial assets ⁽²⁾ | 2,213 | 2,174 | -1,052 | 532 | |
| Currency and deposits (F.2) | 960 | 3,951 | -2,034 | 859 | |
| Debt securities (F.3) | -1,100 | -1,580 | -1,611 | -2,644 | |
| Loans (F.4) | 2,008 | 809 | 2,476 | 1,013 | |
| Increase (+) | 3,023 | 2,666 | -19,364 | -20,261 | |
| Reduction (-) | -1,015 | -1,857 | 21,839 | 21,274 | |
| Short term loans (F.41), net | 384 | 166 | 833 | -137 | |
| Long-term loans (F.42) | 1,624 | 643 | 1,643 | 1,150 | |
| Increase (+) | 2,624 | 2,500 | 5,439 | 3,166 | |
| Reduction (-) | -1,000 | -1,857 | -3,796 | -2,016 | |
| Equity and investment fund shares/units (F.5) | -493 | -339 | 132 | -1,362 | |
| Portfolio investments, net ⁽²⁾ | L | L | L | L | |
| Equity and investment fund shares/units other than portfolio investments | L | L | L | L | |
| Increase (+) | L | L | L | L | |
| Reduction (-) | L | L | L | L | |
| Financial derivatives (F.71) | -597 | -412 | 93 | -236 | corrected |
| Other accounts receivable (F.8) | 1,434 | -255 | -107 | 2,902 | |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 | |
| Adjustments ⁽²⁾ | 138 | 1,176 | -437 | -983 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 501 | 1,124 | -6 | 541 | corrected |
| Net incurrence (-) of other accounts payable (F.8) | -545 | -43 | -78 | -991 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -7 | 0 | 0 | -1 | corrected |
| Issuances above(-)/below(+) nominal value | -1,201 | -388 | -832 | -906 | |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 287 | 288 | 486 | 392 | |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 | |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 1,103 | 196 | -6 | -12 | |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 0 | -1 | -6 | |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 | |
| Statistical discrepancies | -1,187 | -675 | 189 | -1,606 | |
| Difference between capital and financial accounts (B.9-B.9f) | 995 | 135 | -1,227 | -192 | |
| Other statistical discrepancies (+/-) | -2,181 | -810 | 1,417 | -1,414 | |
| Change in general government (S.13) consolidated gross debt ^(1,2) | 14,276 | 10,851 | 5,970 | 2,715 | |

*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.3 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 debt level and the consolidation of debt (central government)

| Member State: Austria Data are in ...(millions of units of national currency) Date: 14/10/2014 | Year | | | | |
|--|----------------|----------------|----------------|----------------|--------------------------------|
| | 2010 | 2011 | 2012 | 2013 | |
| Net borrowing(+)/lending(-)(B.9) of central government (S.1311)* | 9,920 | 7,241 | 6,771 | 4,417 | Minus EDP B.9 of S.1311 |
| Net acquisition (+) of financial assets ⁽²⁾ | -125 | 23 | -2,056 | -273 | |
| Currency and deposits (F.2) | 607 | 3,441 | -2,955 | -476 | |
| Debt securities (F.3) | -1,441 | -2,030 | -1,402 | -988 | |
| Loans (F.4) | 1,641 | -519 | 3,298 | -196 | |
| Increase (+) | 4,852 | 4,160 | 6,618 | 2,702 | |
| Reduction (-) | -3,210 | -4,679 | -3,320 | -2,898 | |
| Short term loans (F.41), net | 192 | -1,748 | 614 | -930 | |
| Long-term loans (F.42) | 1,450 | 1,229 | 2,684 | 735 | |
| Increase (+) | 2,717 | 3,075 | 4,808 | 2,552 | |
| Reduction (-) | -1,267 | -1,847 | -2,124 | -1,817 | |
| Equity and investment fund shares/units (F.5) | -1,616 | -35 | 576 | -1,066 | |
| Portfolio investments, net ⁽²⁾ | L | L | 320 | -779 | |
| Equity and investment fund shares/units other than portfolio investments | L | L | 256 | -287 | |
| Increase (+) | L | L | 956 | 1,137 | |
| Reduction (-) | L | L | -700 | -1,424 | |
| Financial derivatives (F.71) | -597 | -412 | 92 | 215 | |
| Other accounts receivable (F.8) | 1,281 | -423 | -1,666 | 2,237 | |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 | |
| Adjustments ⁽²⁾ | 547 | 929 | 1,451 | -536 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 501 | 1,124 | -6 | 541 | corrected |
| Net incurrence (-) of other accounts payable (F.8) | -94 | -237 | 1,814 | -563 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 27 | 0 | 1 | 0 | corrected |
| Issuances above(-)/below(+) nominal value | -1,201 | -388 | -832 | -906 | |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 287 | 288 | 486 | 392 | |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 | |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 1,027 | 142 | -11 | 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 | -846 | -749 | 344 | -863 | |
| Difference between capital and financial accounts (B.9-B.9f) | 201 | 176 | -1,234 | -190 | |
| Other statistical discrepancies (+/-) | -1,048 | -925 | 1,578 | -673 | |
| Change in central government (S.1311) consolidated gross debt ^(1, 2) | 9,497 | 7,444 | 6,510 | 2,744 | |
| Central government contribution to general government debt (a=b-c) ⁽⁵⁾ | 209,476 | 217,580 | 223,405 | 226,599 | |
| Central government gross debt (level) (b) ^(2, 5) | 219,541 | 226,985 | 233,496 | 236,240 | |
| Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 10,065 | 9,406 | 10,091 | 9,641 | |

***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.3 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 ... (millions of units of national currency) Date: 14/10/2014 | Year | | | | |
|---|---------------|---------------|---------------|---------------|--------------------------------|
| | 2010 | 2011 | 2012 | 2013 | |
| Net borrowing(+)/lending(-)(B.9) of state government (S.1312)* | 2,517 | 1,198 | 815 | 600 | Minus EDP B.9 of S.1312 |
| Net acquisition (+) of financial assets ⁽²⁾ | 1,344 | 698 | 34 | -1,085 | |
| Currency and deposits (F.2) | 123 | 168 | -91 | 461 | |
| Debt securities (F.3) | 174 | 350 | -174 | -1,686 | |
| Loans (F.4) | 221 | 515 | -564 | 598 | |
| Increase (+) | 432 | 515 | 2,650 | 2,364 | |
| Reduction (-) | -211 | 0 | -3,214 | -1,767 | |
| Short term loans (F.41), net | 0 | 0 | 0 | 19 | |
| Long-term loans (F.42) | 221 | 515 | -564 | 578 | |
| Increase (+) | 432 | 515 | 2,625 | 2,356 | |
| Reduction (-) | -211 | 0 | -3,189 | -1,777 | |
| Equity and investment fund shares/units (F.5) | 834 | -302 | -489 | -374 | |
| Portfolio investments, net ⁽²⁾ | L | L | L | L | |
| Equity and investment fund shares/units other than portfolio investments | L | L | L | L | |
| Increase (+) | L | L | L | L | |
| Reduction (-) | L | L | L | L | |
| Financial derivatives (F.71) | 0 | 0 | 0 | -452 | 2013: Salzburg |
| Other accounts receivable (F.8) | -8 | -33 | 1,351 | 369 | |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 | |
| Adjustments ⁽³⁾ | 205 | 239 | -1,039 | 143 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 | |
| Net incurrence (-) of other accounts payable (F.8) | -24 | 171 | -1,043 | 161 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -5 | -45 | 0 | 0 | |
| Issuances above(-)/below(+) nominal value | L | L | L | L | |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | L | L | L | L | |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 | |
| Appreciation(+)/depreciation ⁽⁵⁾ (-) of foreign-currency debt ⁽⁵⁾ | 234 | 113 | 5 | -12 | |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 0 | -1 | -6 | |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-) | 0 | 0 | 0 | 0 | |
| Statistical discrepancies | -73 | -497 | 21 | -735 | |
| Difference between capital and financial accounts (B.9-B.9f) | 316 | 467 | -61 | -32 | |
| Other statistical discrepancies (+/-) | -389 | -964 | 82 | -703 | |
| Change in state government (S.1312) consolidated gross debt ^(1,2) | 3,993 | 1,637 | -168 | -1,076 | |
| State government contribution to general government debt (a=b-c) ⁽⁶⁾ | 20,343 | 21,978 | 21,831 | 20,761 | |
| State government gross debt (level) (b) ^(2,5) | 20,580 | 22,217 | 22,049 | 20,973 | |
| State government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 238 | 239 | 218 | 212 | |

***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.3 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 ... (millions of units of national currency) Date: 14/10/2014 | Year | | | | Minus EDP B.9 of S.1313 |
|---|---------------|---------------|---------------|---------------|-------------------------|
| | 2010 | 2011 | 2012 | 2013 | |
| Net borrowing(+)/lending(-)(B.9) of local government (S.1313)* | 1,228 | 369 | 225 | 229 | |
| Net acquisition (+) of financial assets ⁽²⁾ | 735 | 722 | 724 | 868 | |
| Currency and deposits (F.2) | 68 | 510 | 393 | 520 | |
| Debt securities (F.3) | 91 | -2 | 27 | 16 | |
| Loans (F.4) | 365 | 78 | 301 | 265 | |
| Increase (+) | 367 | 103 | 738 | 675 | |
| Reduction (-) | -2 | -25 | -436 | -410 | |
| Short term loans (F.41), net | 141 | 0 | 113 | 113 | |
| Long-term loans (F.42) | 224 | 78 | 188 | 151 | |
| Increase (+) | 226 | 103 | 623 | 562 | |
| Reduction (-) | -2 | -25 | -435 | -410 | |
| Equity and investment fund shares/units (F.5) | 156 | 57 | 18 | -30 | |
| Portfolio investments, net ⁽²⁾ | L | L | L | L | |
| Equity and investment fund shares/units other than portfolio investments | L | L | L | L | |
| Increase (+) | L | L | L | L | |
| Reduction (-) | L | L | L | L | |
| Financial derivatives (F.71) | 0 | 0 | 0 | 0 | |
| Other accounts receivable (F.8) | 56 | 78 | -15 | 97 | |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 | |
| Adjustments ⁽³⁾ | -63 | -222 | -469 | -295 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 | |
| Net incurrence (-) of other accounts payable (F.8) | -135 | -229 | -461 | -294 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | -1 | -1 | |
| Issuances above(-)/below(+) nominal value | L | L | L | L | |
| Difference between interest (D.41) accrued(-) and paid ⁽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⁾ | 72 | 7 | 0 | 0 | |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 0 | -7 | 0 | |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 | |
| Statistical discrepancies | -69 | 390 | -103 | -180 | |
| Difference between capital and financial accounts (B.9-B.9f) | 214 | -309 | 56 | 17 | |
| Other statistical discrepancies (+/-) | -283 | 699 | -159 | -197 | |
| Change in local government (S.1313) consolidated gross debt ^(1, 2) | 1,831 | 1,258 | 377 | 621 | |
| Local government contribution to general government debt (a=b-c) ⁽⁵⁾ | 10,672 | 11,939 | 12,311 | 12,937 | |
| Local government gross debt (level) (b) ^{a, *} | 10,701 | 11,958 | 12,335 | 12,956 | |
| Local government holdings of other subsectors debt (level) (c) ^a | 29 | 19 | 24 | 19 | |

***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.3 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 ...(millions of units of national currency) Date: 14/10/2014 | Year | | | | |
|--|--------------|--------------|--------------|--------------|--------------------------------|
| | 2010 | 2011 | 2012 | 2013 | |
| Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)* | -553 | -633 | -542 | -472 | Minus EDP B.9 of S.1314 |
| Net acquisition (+) of financial assets ⁽²⁾ | 216 | 259 | 920 | 920 | |
| Currency and deposits (F.2) | 163 | -168 | 618 | 354 | |
| Debt securities (F.3) | 84 | 99 | -54 | 58 | |
| Loans (F.4) | 0 | 0 | 2 | 2 | |
| Increase (+) | 0 | 0 | 4 | 4 | |
| Reduction (-) | 0 | 0 | -3 | -3 | |
| Short term loans (F.41), net | 0 | 0 | 0 | 0 | |
| Long-term loans (F.42) | 0 | 0 | 2 | 2 | |
| Increase (+) | 0 | 0 | 4 | 4 | |
| Reduction (-) | 0 | 0 | -3 | -3 | |
| Equity and investment fund shares/units (F.5) | 139 | -49 | 74 | 156 | |
| Portfolio investments, net ⁽²⁾ | L | L | L | L | |
| Equity and investment fund shares/units other than portfolio investments | L | L | L | L | |
| Increase (+) | L | L | L | L | |
| Reduction (-) | L | L | L | L | |
| Financial derivatives (F.71) | 0 | 0 | 0 | 0 | |
| Other accounts receivable (F.8) | -170 | 377 | 279 | 350 | |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 | |
| Adjustments ⁽³⁾ | 1 | -4 | -444 | -446 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 | |
| Net incurrence (-) of other accounts payable (F.8) | 1 | -4 | -444 | -446 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | 0 | 0 | |
| Issuances above(-)/below(+) nominal value | L | L | L | L | |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | L | L | L | L | |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 | |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 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 | -263 | 198 | -9 | -37 | |
| Difference between capital and financial accounts (B.9-B.9f) | 263 | -199 | 12 | 13 | |
| Other statistical discrepancies (+/-) | -527 | 397 | -21 | -49 | |
| Change in social security (S.1314) consolidated gross debt ^(1,2) | -600 | -179 | -76 | -35 | |
| Social security contribution to general government debt (a=b-c) ⁽⁵⁾ | 1,951 | 1,796 | 1,716 | 1,681 | |
| Social security gross debt (level) (b) ^(2,5) | 1,990 | 1,811 | 1,735 | 1,700 | |
| Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 38 | 15 | 19 | 19 | |

*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.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: 14/10/2014 | Year | | | | |
|------------------|--|---|---------------|---------------|---------------|------------------|
| | | 2010 final | 2011 final | 2012 final | 2013 final | 2014 forecast |
| 2 | Trade credits and advances (AF.81 L) | L | L | 4,493 | 4,471 | L |
| 3 | Amount outstanding in the government debt from the financing of public undertakings | | | | | |
| | <i>Data:</i> | 1,065 | 769 | 319 | 317 | 250 |
| | <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: | 539 | 580 | 624 | 671 | 719 |
| | ii) the reasons for these differences: | | | | | |
| 10 | Gross National Income at current market prices (B.5*g)(2) | 296,814 | 310,039 | 320,154 | 322,289 | 330,024 |

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

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