



## Reporting of Government Deficits and Debt Levels

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

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

**Member State: Austria**

**Date: 31/03/2020**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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***Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.***

***Not applicable: M ; Not available: L***

***For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.***

**Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data**

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	final	half-finalized	forecast
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-5.488	-3.014	676	2.919	-4.107
- Central government	S.1311	-4.397	-3.436	-474	1.964	-4.736
- State government	S.1312	-1.255	236	631	606	445
- Local government	S.1313	-277	-286	46	125	23
- Social security funds	S.1314	441	472	472	224	161
		final	final	final	half-finalized	forecast
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		296.256	289.879	285.267	280.426	280.694
<i>By category:</i>						
Currency and deposits	AF.2	5.580	1.594	1.650	1.705	
Debt securities	AF.3	245.228	242.420	239.277	235.092	
Short-term	AF.31	11.466	4.732	6.280	7.822	
Long-term	AF.32	233.762	237.688	232.997	227.270	
Loans	AF.4	45.448	45.865	44.340	43.629	
Short-term	AF.41	1.733	2.223	2.310	2.195	
Long-term	AF.42	43.715	43.643	42.030	41.434	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	10.644	11.479	11.729	11.804	12.443
<b>Interest (consolidated)</b>	D.41 (uses)	7.445	6.793	6.268	5.663	5.546
<b>Gross domestic product at current market prices</b>	B.1*g	357.300	370.296	385.712	398.522	393.500

(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	2016	2017	Year 2018	2019	2020	
Data are in ... (millions of units of national currency)						
Date: 31/03/2020						
<b>Working balance in central government accounts</b>	<b>-4.995</b>	<b>-6.873</b>	<b>-1.104</b>	<b>1.486</b>	<b>-4.598</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	forecast	
<b>Financial transactions included in the working balance</b>	<b>-279</b>	<b>2.682</b>	<b>211</b>	<b>-1.200</b>	<b>-650</b>	
Loans, granted (+)	222	2.756	496	338	L	
Loans, repayments (-)	-249	-189	-359	-1.522	L	
Equities, acquisition (+)	1	1	2	2	L	
Equities, sales (-)	-450	-13	-115	-1	-1.300	
Other financial transactions (+/-)	198	128	187	-16	650	
of which: transactions in debt liabilities (+/-)	0	0	0	0	L	
of which: net settlements under swap contracts (+/-)	32	-20	201	-34	L	
Detail 1	166	148	-14	18		Detail 1, Reserves (cash buildup minus drawdown)
Detail 2						
<b>Non-financial transactions not included in the working balance</b>	<b>-102</b>	<b>-150</b>	<b>-118</b>	<b>-34</b>	<b>-50</b>	
Detail 1	-62	-38	-67	-14		Detail 1, State guarantee system for exports - debt cancellation
Detail 2	-21	-4	-2	0		Detail 2, Receivables and payables in the context of EFSF financing
Detail 3	-19	-21	-20	-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)
Detail 6			-29			Detail 6, Write-off of ULSG-guarantees and of claims regarding environmental remediation
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	<b>-102</b>	<b>-90</b>	<b>412</b>	<b>284</b>	<b>241</b>	
<b>Other accounts receivable (+)</b>	<b>327</b>	<b>282</b>	<b>72</b>	<b>647</b>	<b>400</b>	
Detail 1	64	236	33	569		Detail 1, Time adj. for VAT, wage tax, standard consumption tax, mineral oil tax and tobacco tax
Detail 2	201	18	93	191		Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3	21	0	-58	-103		Detail 3, Adjustments for EU structural funds
Detail 4	41	-30	4	-10		Detail 4, Time adjustments cash flow - profit and loss accounts, revenue
Detail 5		59	0			Detail 5, receivables from prior periods
<b>Other accounts payable (-)</b>	<b>-69</b>	<b>-1.121</b>	<b>274</b>	<b>908</b>	<b>157</b>	
Detail 1	-172	215	359	0		Detail 1, EU Own resources
Detail 2	-154	-379	-162	-8		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3	4	3	0			Detail 3, Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.
Detail 4	-3	16	19	24		Detail 4, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 5	0	0	0	1		Detail 5, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 6	55	116	43	0		Detail 6, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 7	-5	-3	-222	372		Detail 7, Time adjustment current transfer from federal government to social security fund (D.73)
Detail 8	7	189	0			Detail 8, Time adjustments cash flow - profit and loss accounts, expenditure regarding current transfer from central government to social security fund (D.73)
Detail 9	2	11	42	-22		Detail 9, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
Detail 10	175	140	123	465	250	Detail 10, Time adjustments cash flow - profit and loss accounts, other expenditure
Detail 11	57	89	23	-45		Detail 11, Time adjustments fixed assets - cash flow (military equipment)
Detail 12	-48	-97	-83	0		Detail 12, Time adjustments fixed assets - cash flow (other equipment)
Detail 13	-12	-16	-59	63		Detail 13, Time adjustment emission permits
Detail 14	169	169	162	-22	-208	Detail 14, Time adjustment UMTS licences
Detail 15		-345	115	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		-1.047	-22	1		Detail 17, compensation for the takeover of Bank Austria pensioners in ASVG
Detail 18		-72	17	-36		Detail 18, Time Adjustment employment bonus
Detail 19		-216	0			Detail 19, Expenses from prior periods
Detail 20	-105	105	0			Detail 20, Time adjustments expenses from prior periods
Detail 21			-81			Detail 21, Time adjustment for rail freight subsidies
<b>Working balance (+/-) of entities not part of central government</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>	<b>823</b>	<b>1.833</b>	<b>-220</b>	<b>-129</b>	<b>-236</b>	
Detail 1	5	47	77	87	20	Traditional extrabudgetary funds
Detail 2	10	34	-5	23	30	Outsourced activities still performed by S.1311 units (for instance Statistics Austria)
Detail 3	46	52	34	28	50	Chambers (associations promoting the interest of certain groups of employees or employers with compulsory membership)/central level
Detail 4	111	95	161	117	100	Extrabudgetary universities
Detail 5	468	1.402	-681	-599	-636	Units classified to S.1311 due to ESA 2010
Detail 6	183	202	193	215	200	Deposit guarantee scheme
<b>Other adjustments (+/-) (please detail)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	
Detail 1	0	0	0	1		Detail 1, Statistical discrepancy
Detail 2						
Detail 3						
Detail 4						
Detail 5						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-4.397</b>	<b>-3.436</b>	<b>-474</b>	<b>1.964</b>	<b>-4.736</b>	

(ESA 2010 accounts)

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

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

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

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2020	2016	2017	Year 2018	2019	2020	
<b>Working balance in state government accounts</b>	-1.342	-94	199	321		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	-122	515	4	13		
Loans (+/-)	-109	533	2	0		
Equities (+/-)	-1	-1	-1	-1		
Other financial transactions (+/-)	-13	-17	3	13		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	-8	-7	8	8		
Detail 1 - Other financial transactions	-5	-10	-5	6		
Detail 2						
Non-financial transactions not included in the working balance	-87	-93	-255	-172		
Detail 1	-89	-112	-181	-166		public hospitals and care homes
Detail 2	-9	-18	-5	-3		D.73/ D.75/ D.99
Detail 3	11	44	-63	4		budget reform - NF
Detail 4	0	-7	-7	-6		factoring
Difference between interest paid (+) and accrued (D.41)(-)	17	28	9	8		
Other accounts receivable (+)	L	L	L	L		
Detail 1						
Detail 2						
Other accounts payable (-)	L	L	L	L		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	303	-128	711	483		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-25	8	-36	-47		
Detail 1	-22	2	10	15		infrastructure projects
Detail 2	-3	-4	-2	-10		interest vs. redemption
Detail 3	0	0	-53	-8		budget reform - other
Detail 4	0	9	9	-45		other
Detail 5	1	0	0	0		StatDescr
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	-1.255	236	631	606		

(ESA 2010 accounts)

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

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

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

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2020	2016	2017	Year 2018	2019	2020	
<b>Working balance in local government accounts</b>	-184	-138	-445	134		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	-30	-133	-52	-6		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-30	-133	-52	-6		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>	-9	-66	-9	-39		Vienna, Agio, F.4 not D.41
<i>Detail 2</i>	-55	-73	-50	24		Financial transactions (F.42, F.1) part of WB
	5	4	5	7		Linz: on-balance PPP, principal component
	30	2	2	2		St. Pölten, financial transaction (F.71) part of WB
Non-financial transactions not included in the working balance	-148	-107	-130	-4		
<i>Detail 1</i>	1	0	0	2		D.99 Several minor non-financial transactions not included in the WB
<i>Detail 2</i>	-167	-129	-155	-33		D.92 Capital injections - quasi-corporations
	17	22	25	28		-D.41 Time adjusted agio, Vienna
	0	0	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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	L	L	L	L		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	-1	-1	1	1		Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	87	93	96	46		Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>	87	93	96	46		Other local government bodies
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-1	0	577	-47		
<i>Detail 1</i>	0	0	0	97		Corrections due to incomplete quarterly accounts data of municipalities
<i>Detail 2</i>	0	0	574	0		Repurchase of buildings (Graz - GBG) - K6/K7
<i>Detail 3</i>	0	1	4	28		Vienna, correction of prior-periods' expenditure
	0	0	0	-170		Vienna, correction of revenue from write-offs
	-1	-1	-1	-1		Other statistical discrepancies
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-277</b>	<b>-286</b>	<b>46</b>	<b>125</b>		

(ESA 2010 accounts)

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

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

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

Member State: Austria	2016		2017		Year		2019		2020	
Data are in ...(millions of units of national currency)	accrual		accrual		accrual		accrual			
Date: 31/03/2020	111		85		260		-79			
<b>Working balance in social security accounts</b>	111		85		260		-79			
<i>Basis of the working balance</i>	accrual		accrual		accrual		accrual			
Financial transactions included in the working balance	129	142	22	56						
Loans (+/-)	0	0	0	0						
Equities (+/-)	0	0	0	0						
Other financial transactions (+/-)	129	142	22	56						
of which: transactions in debt liabilities (+/-)	0	0	0	0						
of which: net settlements under swap contracts (+/-)	0	0	0	0						
Detail 1	-63	-3	-121	0						Drawdown of reserves, included in "total revenue"
Detail 2	193	145	143	56						Build up of reserves, included in "total expenditure"
Detail 3	0	0	0	0						F.32 (Disposal of financial assets)
Non-financial transactions not included in the working balance	-142	-173	-173	-128						
Detail 1	-124	-156	-159	-114						Gross fixed capital formation & non-produced assets
Detail 2	1	0	0	0						D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	-19	-17	-14	-14						Benefit fund (reimbursement of cost sharing in extreme cases; predominantly dental treatment)
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0						Accounting basis of the working balance is "accrual"
Other accounts receivable (+)	0	0	0	0						
Detail 1										
Detail 2										
Other accounts payable (-)	0	0	0	0						
Detail 1										
Detail 2										
Working balance (+/-) of entities not part of social security funds	M	M	M	M						All entities part of social security funds (S.1314)
Net lending (+)/ net borrowing (-) of other social security bodies	207	284	241	244						Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1										
Detail 2										
Other adjustments (+/-) (please detail)	135	134	121	132						
Detail 1	133	136	129	132						Depreciation of fixed assets included in "total expenditure"
Detail 2	5	-1	-2	0						Revaluation items included in Working balance (K.7)
Detail 3	3	1	-3	0						Adjustment transfer central government - social insurance "Fonds für Zahngesundheit" (D.73)
Detail 4	0	-768	-23	0						Pension transfer from Bank Austria to PVA
Detail 5	0	768	23	0						Imputation of payment of central gov. to pension insurance funds 2017 Q4 (pension transfer from Bank Austria)
Detail 6	-6	-3	-3	0						Statistical discrepancy
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>441</b>	<b>472</b>	<b>472</b>	<b>224</b>						

(ESA 2010 accounts)

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

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

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

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2020	Year				
	2016	2017	2018	2019	
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>5.488</b>	<b>3.014</b>	<b>-676</b>	<b>-2.919</b>	Minus EDP B.9 of S.13
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>847</b>	<b>-6.289</b>	<b>-4.148</b>	<b>-2.279</b>	
Currency and deposits (F.2)	5.374	-4.819	-3.004	-83	
Debt securities (F.3)	-801	-916	-619	-658	
Loans (F.4)	-2.295	-1.152	-1.926	-2.804	
Increase (+)	4.870	2.175	1.867	3.427	
Reduction (-)	-7.165	-3.327	-3.793	-6.231	
Short term loans (F.41), net	-212	47	-319	-300	
Long-term loans (F.42)	-2.083	-1.199	-1.607	-2.504	
Increase (+)	3.970	2.093	1.823	3.402	
Reduction (-)	-6.053	-3.292	-3.431	-5.906	
Equity and investment fund shares/units (F.5)	140	-161	667	356	
Portfolio investments, net <sup>(2)</sup>	375	392	490	437	
Equity and investment fund shares/units other than portfolio investments	-235	-552	177	-81	
Increase (+)	1.014	814	307	107	
Reduction (-)	-1.249	-1.366	-130	-189	
Financial derivatives (F.71)	-585	39	-333	-578	
Other accounts receivable (F.8)	-986	720	1.068	1.487	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-2.027</b>	<b>-2.963</b>	<b>7</b>	<b>642</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	958	732	655	321	
Net incurrence (-) of other accounts payable (F.8)	-260	-2.145	-880	206	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	4	-41	-97	-15	
Issuances above(-)/below(+) nominal value	-580	-1.516	-715	-1.670	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	699	1.097	1.153	1.336	
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1.545	-1.054	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	300	-535	-98	179	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	-11	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-1.603	499	0	285	
<b>Statistical discrepancies</b>	<b>-316</b>	<b>-140</b>	<b>205</b>	<b>-285</b>	
Difference between capital and financial accounts (B.9-B.9f)	-156	42	352	-56	
Other statistical discrepancies (+/-)	-159	-182	-148	-228	
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>3.991</b>	<b>-6.377</b>	<b>-4.612</b>	<b>-4.841</b>	

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

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

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Austria Data are in ... (millions of units of national currency) Date: 31/03/2020	Year				
	2016	2017	2018	2019	
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>4.397</b>	<b>3.436</b>	<b>474</b>	<b>-1.964</b>	<b>Minus EDP B.9 of S.1311</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1.619</b>	<b>-6.033</b>	<b>-5.998</b>	<b>-1.870</b>	
Currency and deposits (F.2)	3.903	-5.667	-4.745	-187	
Debt securities (F.3)	-719	-802	-670	-927	
Loans (F.4)	-563	60	-1.080	-1.502	
Increase (+)	4.451	3.759	1.269	1.708	
Reduction (-)	-5.014	-3.698	-2.348	-3.211	
Short term loans (F.41), net	-244	-514	250	-977	
Long-term loans (F.42)	-319	574	-1.329	-526	
Increase (+)	2.090	2.829	528	1.707	
Reduction (-)	-2.410	-2.255	-1.858	-2.233	
Equity and investment fund shares/units (F.5)	-424	-38	339	21	
Portfolio investments, net <sup>(2)</sup>	48	12	42	148	
Equity and investment fund shares/units other than portfolio investments	-472	-49	298	-128	
Increase (+)	429	233	303	15	
Reduction (-)	-901	-282	-6	-143	
Financial derivatives (F.71)	-585	39	-322	-580	
Other accounts receivable (F.8)	7	374	479	1.306	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-2.151</b>	<b>-2.210</b>	<b>814</b>	<b>268</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	807	623	558	307	
Net incurrence (-) of other accounts payable (F.8)	-218	-1.447	-28	-114	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-3	2	-6	-14	
Issuances above(-)/below(+) nominal value	-580	-1.516	-715	-1.670	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	699	1.075	1.144	1.336	
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1.545	-1.054	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	291	-392	-138	138	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-1.603	499	0	285	
<b>Statistical discrepancies</b>	<b>-352</b>	<b>-100</b>	<b>152</b>	<b>-183</b>	
Difference between capital and financial accounts (B.9-B.9f)	-184	48	235	7	
Other statistical discrepancies (+/-)	-167	-148	-82	-190	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>3.513</b>	<b>-4.907</b>	<b>-4.557</b>	<b>-3.750</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(3)</sup></b>	<b>257.281</b>	<b>251.242</b>	<b>246.163</b>	<b>241.818</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	271.549	266.642	262.085	258.335	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	14.268	15.400	15.922	16.517	

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

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

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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



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

Member State: Austria Data are in ... (millions of units of national currency) Date: 31/03/2020	Year				
	2016	2017	2018	2019	
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>1.255</b>	<b>-236</b>	<b>-631</b>	<b>-606</b>	Minus EDP B.9 of S.1312
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>75</b>	<b>-523</b>	<b>183</b>	<b>-48</b>	
Currency and deposits (F.2)	373	-76	219	131	
Debt securities (F.3)	-93	-113	-29	127	
Loans (F.4)	-137	-79	-353	-170	
Increase (+)	3.548	1.398	1.496	3.642	
Reduction (-)	-3.685	-1.477	-1.849	-3.812	
Short term loans (F.41), net	-8	0	0	0	
Long-term loans (F.42)	-129	-79	-354	-170	
Increase (+)	3.553	1.397	1.496	3.642	
Reduction (-)	-3.682	-1.477	-1.849	-3.812	
Equity and investment fund shares/units (F.5)	319	-224	63	22	
Portfolio investments, net <sup>(2)</sup>	305	265	177	74	
Equity and investment fund shares/units other than portfolio investments	13	-489	-113	-52	
Increase (+)	156	62	7	90	
Reduction (-)	-143	-551	-120	-143	
Financial derivatives (F.71)	0	0	-5	3	
Other accounts receivable (F.8)	-386	-30	288	-161	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-35</b>	<b>228</b>	<b>-15</b>	<b>136</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	115	111	93	12	
Net incurrence (-) of other accounts payable (F.8)	-68	260	-57	402	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-7	-47	-107	2	
Issuances above(-)/below(+) nominal value	-109	-46	7	-328	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	16	48	17	7	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	18	-98	43	41	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	-11	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>52</b>	<b>-26</b>	<b>53</b>	<b>-65</b>	
Difference between capital and financial accounts (B.9-B.9f)	44	-4	96	-54	
Other statistical discrepancies (+/-)	8	-22	-42	-11	
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1.347</b>	<b>-557</b>	<b>-409</b>	<b>-583</b>	
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>22.571</b>	<b>22.024</b>	<b>21.622</b>	<b>21.045</b>	
State government gross debt (level) (b) <sup>(2, 5)</sup>	22.761	22.204	21.795	21.212	
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	190	180	173	167	

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Austria Data are in ... (millions of units of national currency) Date: 31/03/2020	Year				
	2016	2017	2018	2019	
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>277</b>	<b>286</b>	<b>-46</b>	<b>-125</b>	<b>Minus EDP B.9 of S.1313</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>409</b>	<b>621</b>	<b>775</b>	<b>38</b>	
Currency and deposits (F.2)	810	337	1.045	-160	
Debt securities (F.3)	-83	-92	-80	-44	
Loans (F.4)	211	93	-2	-220	
Increase (+)	483	334	326	164	
Reduction (-)	-272	-241	-328	-385	
Short term loans (F.41), net	8	-42	24	24	
Long-term loans (F.42)	203	135	-26	-244	
Increase (+)	472	342	303	141	
Reduction (-)	-269	-207	-328	-385	
Equity and investment fund shares/units (F.5)	159	-83	119	156	
Portfolio investments, net <sup>(2)</sup>	-42	-26	95	57	
Equity and investment fund shares/units other than portfolio investments	201	-57	24	99	
Increase (+)	374	399	76	109	
Reduction (-)	-173	-456	-51	-9	
Financial derivatives (F.71)	0	0	-7	0	
Other accounts receivable (F.8)	-688	366	-301	308	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>73</b>	<b>-528</b>	<b>-338</b>	<b>438</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	35	-2	3	2	
Net incurrence (-) of other accounts payable (F.8)	20	-480	-325	439	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	-3	-14	-4	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	16	-43	-3	0	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>-12</b>	<b>19</b>	<b>56</b>	<b>15</b>	
Difference between capital and financial accounts (B.9-B.9f)	-18	36	41	18	
Other statistical discrepancies (+/-)	6	-17	15	-3	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>747</b>	<b>398</b>	<b>446</b>	<b>366</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>15.299</b>	<b>15.712</b>	<b>16.159</b>	<b>16.525</b>	
Local government gross debt (level) (b) <sup>(5)</sup>	15.329	15.726	16.172	16.538	
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	29	14	14	14	

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

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

**Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2020	Year				
	2016	2017	2018	2019	
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-441</b>	<b>-472</b>	<b>-472</b>	<b>-224</b>	<b>Minus EDP B.9 of S.1314</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>639</b>	<b>795</b>	<b>1.217</b>	<b>761</b>	
Currency and deposits (F.2)	273	587	477	134	
Debt securities (F.3)	9	34	211	165	
Loans (F.4)	-2	2	-9	-1	
Increase (+)	5	32	2	0	
Reduction (-)	-8	-31	-11	-1	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-2	2	-9	-1	
Increase (+)	5	32	2	0	
Reduction (-)	-8	-31	-11	-1	
Equity and investment fund shares/units (F.5)	99	190	175	158	
Portfolio investments, net <sup>(2)</sup>	63	141	177	158	
Equity and investment fund shares/units other than portfolio investments	37	49	-2	0	
Increase (+)	90	63	7	0	
Reduction (-)	-53	-14	-9	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	260	-17	364	305	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-174</b>	<b>-449</b>	<b>-232</b>	<b>-792</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-173	-450	-232	-792	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	1	0	0	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	L	L	L	L	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>2</b>	<b>-37</b>	<b>-19</b>	<b>-27</b>	
Difference between capital and financial accounts (B.9-B.9f)	2	-37	-19	-27	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>26</b>	<b>-163</b>	<b>494</b>	<b>-282</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1.105</b>	<b>901</b>	<b>1.323</b>	<b>1.038</b>	
Social security gross debt (level) (b) <sup>(2, 5)</sup>	1.325	1.162	1.655	1.374	
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	220	261	333	335	

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Statement Number	Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2020	Year				
		2016 final	2017 final	2018 final	2019 half-finalized	2020 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	4.772	4.750	5.063	5.178	5.178
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	308	308	308	308	308
	<i>Institutional characteristics:</i>	<p>With the purpose to minimize financing expenditures, enterprises – owned totally by the federal government – had - until the end of 2002 - permission to obtain financing via federal government bonds ("Rechtsträgerfinanzierung"). To this end the Federal Republic of Austria emitted bonds or took out loans in its own name and passed them on to the respective enterprise. Interest payments and debt redemption have been paid in full by the respective enterprise to the federal government.</p>				
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:	-829	-111	-111	-111	
	ii) the reasons for these differences:	Nullkupon-Anleihen Kärntner Ausgleichszahlungsfonds (ab 2016)				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	357.273	367.006	384.653	398.323	393.300

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

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