



## Reporting of Government Deficits and Debt Levels

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

---

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

**Member State: Austria**

**Date: 31/03/2021**

DD/MM/YYYY

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

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

**Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/deficit (B.9) of each government subsector.**

**Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).**

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

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

*Not applicable: M ; Not available: L*

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

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

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-3 014	656	2 424	-33 244	-32 277
- Central government	S.1311	-3 436	-513	1 777	-29 339	-29 567
- State government	S.1312	236	631	543	-1 930	-1 730
- Local government	S.1313	-286	52	-93	-1 747	-800
- Social security funds	S.1314	472	485	197	-228	-180
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		289 873	285 318	280 340	315 160	345 769
<i>By category:</i>						
Currency and deposits	AF.2	1 594	1 650	1 705	1 730	
Debt securities	AF.3	242 424	239 318	235 142	266 504	
Short-term	AF.31	4 732	6 280	7 822	19 526	
Long-term	AF.32	237 692	233 039	227 319	246 977	
Loans	AF.4	45 855	44 349	43 494	46 926	
Short-term	AF.41	2 223	2 310	2 372	6 932	
Long-term	AF.42	43 632	42 039	41 122	39 994	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	11 479	11 816	12 361	12 686	13 582
<b>Interest (consolidated)</b>	D.41 (uses)	6 793	6 256	5 615	5 055	4 696
<b>Gross domestic product at current market prices</b>	B.1*g	369 341	385 362	397 575	375 562	385 873

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

**Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit**

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2021		Year					
		2017	2018	2019	2020	2021	
<b>Working balance in central government accounts</b>		-6 873	-1 104	1 487	-22 480	-28 129	
<i>Basis of the working balance</i>		cash	cash	cash	cash	planned	
<b>Financial transactions included in the working balance</b>		2 729	215	-1 196	-1 342	L	
Loans, granted (+)		2 756	500	342	334	L	
Loans, repayments (-)		-142	-359	-1 523	-304	L	
Equities, acquisition (+)		1	2	2	1	L	
Equities, sales (-)		-13	-115	-1	-1 308	L	
Other financial transactions (+/-)		128	187	-16	-65	L	
of which: transactions in debt liabilities (+/-)		0	0	0	0	L	
of which: net settlements under swap contracts (+/-)		-20	201	-34	-69	L	
Detail 1		148	-14	18	4		Detail 1, Reserves (cash buildup minus drawdown)
Detail 2							
<b>Non-financial transactions not included in the working balance</b>		-196	-105	-34	-47	-40	
Detail 1		-38	-67	-14	-29		Detail 1, State guarantee system for exports - debt cancellation
Detail 2		-4	-2	0	0		Detail 2, Receivables and payables in the context of EFSF financing
Detail 3		-21	-20	-20	-18		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		18					Detail 5, Down payment of Carinthia due to the dissolution of the "Sondervermögen" fund (D.73pay/D.99pay)
Detail 6			-16				Detail 6, Write-off of ULSG-guarantees (F4)
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>		-90	409	286	-268	300	
<b>Other accounts receivable (+)</b>		282	87	661	882	0	
Detail 1		236	33	569	774	0	Detail 1, Time adj. for VAT, wage tax, standard consumption tax, mineral oil tax and tobacco tax
Detail 2		18	14	129	-94		Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3		0	21	-41	93		Detail 3, Adjustments for EU structural funds
Detail 4		-30	20	4	110		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>		-1 121	213	753	-1 613	825	
Detail 1		215	359	0	-71		Detail 1, EU Own resources
Detail 2		-379	-162	-8	-887		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3		3	0				Detail 3, Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.
Detail 4		16	19	25	82		Detail 4, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 5		0	0	1	-2		Detail 5, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 6		116	43	26	0		Detail 6, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 7		-3	-222	320	-685		Detail 7, Time adjustment current transfer from federal government to social security fund (D.73)
Detail 8		189					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		11	42	24	55		Detail 9, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
Detail 10		140	123	353	119	17	Detail 10, Time adjustments cash flow - profit and loss accounts, other expenditure
Detail 11		89	23	-63	166		Detail 11, Time adjustments fixed assets - cash flow (military equipment)
Detail 12		-97	-83	-138	0		Detail 12, Time adjustments fixed assets - cash flow (other equipment)
Detail 13		-16	-131	27	0		Detail 13, Time adjustment emission permits
Detail 14		169	162	-22	-39	130	Detail 14, Time adjustment UMTS licences
Detail 15		-345	115	115	115	0	Detail 15, Time adjustment stability fee
Detail 16		-1 047	-22	1	3		Detail 16, compensation for the takeover of Bank Austria pensioners in ASVG
Detail 17		-72	17	-13	22		Detail 17, Time Adjustment employment bonus
Detail 18		-216	0				Detail 18, Expenses from prior periods
Detail 19		105	0				Detail 19, Time adjustments expenses from prior periods
Detail 20			-13				Detail 20, Write-off of claims regarding environmental remediation (F8)
Detail 21			-16	-21	-19		Detail 21, Other write-offs
Detail 22			-42	138			Detail 22, Escrow accounts
Detail 23				-12	0		Detail 23, Time adjustment SMP transfers to Greece
Detail 24					104		Detail 24, Time adjustment Covid-19 Härtefallfonds
Detail 25					-677	677	Detail 25, Time adjustment Covid-19 Furlough scheme
Detail 26					80		Detail 26, Time adjustment Covid-19 NPO fund
Detail 27					22		Detail 27, Time adjustment Covid-19 Fund for self-employed artists
<b>Working balance (+/-) of entities not part of central government</b>		M	M	M	M	M	
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>		1 833	-227	-180	-4 472	-2 523	
Detail 1		47	72	27	42	20	Traditional extrabudgetary funds
Detail 2		34	-5	8	-22	0	Outsourced activities still performed by S.1311 units (for instance Statistics Austria)
Detail 3		52	34	43	10	20	Chambers (associations promoting the interest of certain groups of employees or employers with compulsory membership)/central level
Detail 4		95	160	109	112	70	Extrabudgetary universities
Detail 5		1 402	-681	-575	-4 659	-2 833	Units classified to S.1311 due to ESA 2010
Detail 6		202	193	209	45	200	Deposit guarantee scheme
<b>Other adjustments (+/-) (please detail)</b>		0	0	1	1	0	
Detail 1		0	0	1	1	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>		-3 436	-513	1 777	-29 339	-29 567	
<i>(ESA 2010 accounts)</i>							

(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: 31/03/2021	2017	2018	Year 2019	2020	2021	
<b>Working balance in state government accounts</b>	-94	199	309	-1 732		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	515	4	11	-109		
Loans (+/-)	533	2	-1	-109		
Equities (+/-)	-1	-1	-1	0		
Other financial transactions (+/-)	-17	3	13	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	-7	8	8	0		
<i>Detail 1 - other financial transactions</i>	-10	-5	6	0		
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-93	-255	-140	-106		
<i>Detail 1</i>	-112	-181	-166	-173		Detail 1 - Public health and care
<i>Detail 2</i>	-18	-5	-5	0		Detail 2 - D.73-D.75-D.99
<i>Detail 3</i>	44	-63	8	43		Detail 3 - Budget reform
<i>Detail 4</i>	-7	-7	23	23		Detail 4 - Factoring
Difference between interest paid (+) and accrued (D.41)(-)	28	9	8	35		
Other accounts receivable (+)	L	L	L	L		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	L	L	L	L		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	-128	711	427	526		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	8	-36	-74	-544		
<i>Detail 1</i>	2	10	8	-3		infrastructure projects
<i>Detail 2</i>	-4	-2	-10	0		interest vs. redemption
<i>Detail 3</i>	0	-53	-72	-21		budget reform
<i>Detail 4</i>	9	9	0	-520		other
<i>Detail 5</i>	0	0	0	0		StatDescr
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	236	631	543	-1 930		

(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	Year					
Data are in ..(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 31/03/2021						
<b>Working balance in local government accounts</b>	-138	-445	138	L		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	-133	-52	-59	L		
Loans (+/-)	0	0	0	L		
Equities (+/-)	0	0	0	L		
Other financial transactions (+/-)	-133	-52	-59	L		
of which: transactions in debt liabilities (+/-)	0	0	0	L		
of which: net settlements under swap contracts (+/-)	0	0	0	L		
<i>Detail 1</i>	-66	-9	-39			Vienna, Agio, F.4 not D.41
<i>Detail 2</i>	-73	-50	-43			Financial transactions (F.42, F.1) part of WB
<i>Detail 3</i>	4	5	7			Linz: on-balance PPP, principal component
<i>Detail 4</i>	2	2	2			St. Pölten, financial transaction (F.71) part of WB
<i>Detail 5</i>	0	0	14			Graz, financial transaction (F.71) part of WB
Non-financial transactions not included in the working balance	-107	-130	-68	L		
<i>Detail 1</i>	0	0	-11			D.99 Several minor non-financial transactions not included in the WB
<i>Detail 2</i>	-129	-155	-85			D.92 Capital injections - quasi-corporations
<i>Detail 3</i>	22	25	28			-D.41 Time adjusted agio, Vienna
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	L		Entity not part of S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	93	102	37	48		Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 1</i>	93	102	37	48		Other local government bodies
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	0	575	-142	L		Other adjustments (+/-) (please detail)
<i>Detail 1</i>	0	574	0			Repurchase of buildings (Graz - GBG) - K6/K7
<i>Detail 2</i>	1	4	28			Vienna, correction of prior-periods' expenditure
<i>Detail 3</i>	0	0	-170			Vienna, correction of revenue from write-offs
<i>Detail 4</i>	-1	-2	-1			Other statistical discrepancies
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	-286	52	-93	-1 747		

(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

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

Date: 31/03/2021

	2017	2018	Year 2019	2020	2021	
<b>Working balance in social security accounts</b>	<b>85</b>	<b>260</b>	<b>-108</b>	<b>-98</b>		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	142	22	62	39		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	142	22	62	39		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	-3	-121	0	-9		Drawdown of reserves, included in "total revenue"
Detail 2	145	143	62	50		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	-173	-173	-137	-309		
Detail 1	-156	-159	-123	-123		Gross fixed capital formation & non-produced assets
Detail 2	0	0	1	1		D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	-17	-14	-14	-14		Benefit fund (reimbursement of cost sharing in extreme cases; predominantly dental treatment)
Detail 4	0	0	0	-174		Covid-19 related deferrals of social contributions (D.995)
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	284	255	261	11		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	134	121	119	130		
Detail 1	136	129	132	130		Depreciation of fixed assets included in "total expenditure"
Detail 2	-1	-2	-1	0		Revaluation items included in Working balance (K.7)
Detail 3	1	-3	-9	0		Adjustment transfer central government - social insurance "Fonds für Zahngesundheit" (D.73)
Detail 4	-768	-23	0	0		Pension transfer from Bank Austria to PVA
Detail 5	768	23	0	0		Imputation of payment of central gov. to pension insurance funds 2017 Q4 (pension transfer from Bank Austria)
Detail 6	-3	-3	-4	0		Statistical discrepancy
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>472</b>	<b>485</b>	<b>197</b>	<b>-228</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: 31/03/2021	Year				Minus EDP B.9 of S.13
	2017	2018	2019	2020	
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>3 014</b>	<b>-656</b>	<b>-2 424</b>	<b>33 244</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-6 241</b>	<b>-4 061</b>	<b>-3 787</b>	<b>9 417</b>	
Currency and deposits (F.2)	-4 831	-2 950	-103	9 261	
Debt securities (F.3)	-917	-617	-659	-791	
Loans (F.4)	-1 193	-1 615	-2 610	-610	
Increase (+)	2 100	1 840	3 924	964	
Reduction (-)	-3 293	-3 455	-6 534	-1 574	
Short term loans (F.41), net	47	-205	-331	-54	
Long-term loans (F.42)	-1 240	-1 410	-2 278	-556	
Increase (+)	2 018	1 795	3 865	648	
Reduction (-)	-3 258	-3 205	-6 144	-1 204	
Equity and investment fund shares/units (F.5)	-188	509	218	435	
Portfolio investments, net <sup>(2)</sup>	392	507	441	454	
Equity and investment fund shares/units other than portfolio investments	-580	2	-224	-19	
Increase (+)	621	139	184	127	
Reduction (-)	-1 201	-137	-408	-146	
Financial derivatives (F.71)	56	-313	-670	-266	
Other accounts receivable (F.8)	833	925	37	1 388	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-2 955</b>	<b>-43</b>	<b>1 454</b>	<b>-7 828</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	842	654	426	1 145	
Net incurrence (-) of other accounts payable (F.8)	-2 319	-956	1 053	-7 896	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-33	-68	-68	-5	
Issuances above(-)/below(+) nominal value	-1 501	-738	-1 717	-1 915	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1 125	1 064	1 256	1 148	
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1 054	81	7	189	
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-515	-98	180	-493	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	17	20	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	499	0	297	0	
<b>Statistical discrepancies</b>	<b>-190</b>	<b>204</b>	<b>-219</b>	<b>-13</b>	
Difference between capital and financial accounts (B.9-B.9f)	-37	248	-224	-12	
Other statistical discrepancies (+/-)	-153	-44	5	-1	
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-6 371</b>	<b>-4 556</b>	<b>-4 977</b>	<b>34 819</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: 31/03/2021	Year				
	2017	2018	2019	2020	
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>3 436</b>	<b>513</b>	<b>-1 777</b>	<b>29 339</b>	<b>Minus EDP B.9 of S.1311</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-5 988</b>	<b>-5 574</b>	<b>-2 102</b>	<b>11 068</b>	
Currency and deposits (F.2)	-5 680	-4 691	-194	9 181	
Debt securities (F.3)	-803	-668	-928	-480	
Loans (F.4)	16	-768	-1 265	1 139	
Increase (+)	3 735	1 269	1 981	2 855	
Reduction (-)	-3 719	-2 036	-3 245	-1 715	
Short term loans (F.41), net	-514	365	-961	-1 063	
Long-term loans (F.42)	530	-1 132	-304	2 202	
Increase (+)	2 805	528	1 921	2 533	
Reduction (-)	-2 276	-1 660	-2 225	-331	
Equity and investment fund shares/units (F.5)	-30	93	261	-25	
Portfolio investments, net <sup>(2)</sup>	12	42	148	22	
Equity and investment fund shares/units other than portfolio investments	-42	51	113	-46	
Increase (+)	240	57	129	21	
Reduction (-)	-282	-6	-16	-67	
Financial derivatives (F.71)	38	-322	-687	-295	
Other accounts receivable (F.8)	472	782	710	1 546	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-2 232</b>	<b>406</b>	<b>292</b>	<b>-8 106</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	733	558	321	1 143	
Net incurrence (-) of other accounts payable (F.8)	-1 623	-491	-6	-8 186	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	-6	-25	0	
Issuances above(-)/below(+) nominal value	-1 501	-719	-1 717	-1 915	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1 104	1 092	1 258	1 161	
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1 054	81	7	189	
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-392	-138	138	-497	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	29	20	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	499	0	297	0	
<b>Statistical discrepancies</b>	<b>-123</b>	<b>178</b>	<b>-115</b>	<b>-24</b>	
Difference between capital and financial accounts (B.9-B.9f)	6	213	-155	-34	
Other statistical discrepancies (+/-)	-130	-36	40	10	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>-4 907</b>	<b>-4 478</b>	<b>-3 703</b>	<b>32 276</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>251 192</b>	<b>246 193</b>	<b>241 895</b>	<b>272 824</b>	
Central government gross debt (level) (b) <sup>(2,5)</sup>	266 592	262 115	258 412	290 687	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	15 400	15 922	16 517	17 864	

**\*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: 31/03/2021	Year				
	2017	2018	2019	2020	
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>-236</b>	<b>-631</b>	<b>-543</b>	<b>1 930</b>	<b>Minus EDP B.9 of S.1312</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-522</b>	<b>435</b>	<b>-671</b>	<b>-179</b>	
Currency and deposits (F.2)	-76	219	131	-243	
Debt securities (F.3)	-113	-29	127	-2	
Loans (F.4)	-81	-354	-199	-143	
Increase (+)	1 360	1 479	3 757	468	
Reduction (-)	-1 441	-1 833	-3 956	-611	
Short term loans (F.41), net	0	-1	1	0	
Long-term loans (F.42)	-81	-352	-200	-143	
Increase (+)	1 359	1 478	3 757	468	
Reduction (-)	-1 440	-1 831	-3 956	-611	
Equity and investment fund shares/units (F.5)	-259	197	-95	176	
Portfolio investments, net <sup>(2)</sup>	265	177	74	232	
Equity and investment fund shares/units other than portfolio investments	-524	20	-169	-56	
Increase (+)	28	52	57	17	
Reduction (-)	-552	-32	-226	-72	
Financial derivatives (F.71)	0	-5	3	0	
Other accounts receivable (F.8)	8	405	-637	34	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>211</b>	<b>-150</b>	<b>701</b>	<b>-379</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	111	93	102	0	
Net incurrence (-) of other accounts payable (F.8)	234	-205	910	-224	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-38	-74	-28	-3	
Issuances above(-)/below(+) nominal value	-46	-12	-330	-189	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	48	17	4	33	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-98	43	42	4	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	-11	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>0</b>	<b>-62</b>	<b>-153</b>	<b>46</b>	
Difference between capital and financial accounts (B.9-B.9f)	12	-39	-132	54	
Other statistical discrepancies (+/-)	-11	-23	-22	-8	
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-547</b>	<b>-409</b>	<b>-665</b>	<b>1 417</b>	
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>22 085</b>	<b>21 684</b>	<b>21 017</b>	<b>22 436</b>	
State government gross debt (level) (b) <sup>(2, 5)</sup>	22 263	21 854	21 189	22 606	
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	178	171	172	170	

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2021	Year				Minus EDP B.9 of S.1313
	2017	2018	2019	2020	
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>286</b>	<b>-52</b>	<b>93</b>	<b>1 747</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>648</b>	<b>695</b>	<b>-1 072</b>	<b>131</b>	
Currency and deposits (F.2)	338	1 045	-173	128	
Debt securities (F.3)	-92	-80	-44	-218	
Loans (F.4)	101	-3	-215	-115	
Increase (+)	334	326	271	138	
Reduction (-)	-233	-329	-486	-253	
Short term loans (F.41), net	-42	24	-24	24	
Long-term loans (F.42)	143	-26	-191	-139	
Increase (+)	350	303	271	138	
Reduction (-)	-207	-329	-462	-277	
Equity and investment fund shares/units (F.5)	-83	43	-137	240	
Portfolio investments, net <sup>(2)</sup>	-26	95	57	153	
Equity and investment fund shares/units other than portfolio investments	-57	-52	-194	87	
Increase (+)	399	35	20	105	
Reduction (-)	-456	-87	-214	-17	
Financial derivatives (F.71)	19	14	14	28	
Other accounts receivable (F.8)	365	-325	-517	69	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-506</b>	<b>-321</b>	<b>1 154</b>	<b>-337</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2	3	3	2	
Net incurrence (-) of other accounts payable (F.8)	-476	-308	1 165	-337	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-3	-14	-15	-2	
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>	-25	-3	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>-35</b>	<b>100</b>	<b>92</b>	<b>-29</b>	
Difference between capital and financial accounts (B.9-B.9f)	-17	86	98	-36	
Other statistical discrepancies (+/-)	-17	15	-6	7	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>393</b>	<b>423</b>	<b>267</b>	<b>1 513</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>15 705</b>	<b>16 129</b>	<b>16 395</b>	<b>17 908</b>	
Local government gross debt (level) (b) =*	15 719	16 142	16 409	17 922	
Local government holdings of other subsectors debt (level) (c)**	14	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: 31/03/2021	Year				
	2017	2018	2019	2020	
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-472</b>	<b>-485</b>	<b>-197</b>	<b>228</b>	<b>Minus EDP B.9 of S.1314</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>796</b>	<b>1 238</b>	<b>693</b>	<b>719</b>	
Currency and deposits (F.2)	587	477	132	195	
Debt securities (F.3)	34	211	165	-148	
Loans (F.4)	2	-9	1	-1	
Increase (+)	32	2	3	0	
Reduction (-)	-31	-11	-2	-1	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	2	-9	1	-1	
Increase (+)	32	2	3	0	
Reduction (-)	-31	-11	-2	-1	
Equity and investment fund shares/units (F.5)	190	205	188	44	
Portfolio investments, net <sup>(2)</sup>	141	194	163	47	
Equity and investment fund shares/units other than portfolio investments	49	11	26	-4	
Increase (+)	63	21	26	0	
Reduction (-)	-14	-9	0	-4	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-16	354	207	629	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-449</b>	<b>-247</b>	<b>-743</b>	<b>-39</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-450	-243	-742	-39	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-4	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>-38</b>	<b>-12</b>	<b>-35</b>	<b>4</b>	
Difference between capital and financial accounts (B.9-B.9f)	-38	-12	-35	4	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-163</b>	<b>494</b>	<b>-282</b>	<b>912</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>891</b>	<b>1 313</b>	<b>1 033</b>	<b>1 992</b>	
Social security gross debt (level) (b) <sup>(2,5)</sup>	1 162	1 655	1 373	2 285	
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	271	343	340	293	

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2021		Year				
		2017	2018	2019	2020	2021
Statement		final	final	final	half-finalized	forecast
<b>Number</b>						
2	<b>Trade credits and advances (AF.81 L)</b>	4 748	5 023	5 140	5 506	5 200
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:	-111	-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>	365 878	381 856	399 558	375 230	385 530
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					