



Reporting of Government Deficits and Debt Levels

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

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

Member State: Austria

Date: 30/09/2021

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: 30/09/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	final	final	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-3 014	656	2 424	-31 524	-24 184
- Central government	S.1311	-3 436	-513	1 777	-28 502	-23 404
- State government	S.1312	236	631	543	-1 993	-602
- Local government	S.1313	-286	52	-93	-927	-198
- Social security funds	S.1314	472	485	197	-102	20
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		289 951	285 387	280 500	315 644	335 045
<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	235 146	266 480	
Short-term	AF.31	4 732	6 280	7 822	19 526	
Long-term	AF.32	237 692	233 039	227 324	246 954	
Loans	AF.4	45 933	44 419	43 649	47 434	
Short-term	AF.41	2 223	2 310	2 372	7 101	
Long-term	AF.42	43 710	42 109	41 277	40 333	
General government expenditure on:						
Gross fixed capital formation	P.51g	11 479	11 816	12 361	12 656	13 219
Interest (consolidated)	D.41 (uses)	6 793	6 256	5 615	5 035	4 531
Gross domestic product at current market prices	B.1*g	369 362	385 424	397 519	379 321	404 502

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

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

Member State: Austria					
Data are in ...(millions of units of national currency)					
Date: 30/09/2021					
	2017	2018	Year 2019	2020	2021
Working balance in central government accounts	-6 873	-1 104	1 487	-22 480	-23 800
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
Financial transactions included in the working balance	2 729	215	-1 196	-1 342	300
Loans, granted (+)	2 756	500	342	334	500
Loans, repayments (-)	-142	-359	-1 523	-304	-200
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
<i>Detail 1</i>	148	-14	18	4	
<i>Detail 2</i>					Detail 1, Reserves (cash buildup minus drawdown)
Non-financial transactions not included in the working balance	-196	-105	-34	-47	-40
<i>Detail 1</i>	-38	-67	-14	-29	
<i>Detail 2</i>	-4	-2	0	0	Detail 1, State guarantee system for exports - debt cancellation
<i>Detail 3</i>	-21	-20	-20	-18	Detail 2, Receivables and payables in the context of EFSF financing
<i>Detail 4</i>	-151				Detail 3, Write-off of maintenance payments (D.99pay)
<i>Detail 5</i>	18				Detail 4, Write-off of the "Phoenix" guarantee for HETA loans (D.99pay)
<i>Detail 6</i>		-16			Detail 5, Down payment of Carinthia due to the dissolution of the "Sondervermögen" fund (D.73pay/D.99pay)
					Detail 6, Write-off of ULSG-guarantees (F4)
Difference between interest paid (+) and accrued (D.41)(-)	-90	409	286	-268	300
Other accounts receivable (+)	282	87	661	847	-550
<i>Detail 1</i>	236	33	569	774	-550
<i>Detail 2</i>	18	14	129	-94	
<i>Detail 3</i>	0	21	-41	93	Detail 1, Time adj. for VAT, wage tax, standard consumption tax, mineral oil tax and tobacco tax
<i>Detail 4</i>	-30	20	4	74	Detail 2, Pre-financing to EU for agricultural subsidies
<i>Detail 5</i>	59	0			Detail 3, Adjustments for EU structural funds
Other accounts payable (-)	-1 121	213	753	-1 715	1 186
<i>Detail 1</i>	215	359	0	-71	
<i>Detail 2</i>	-379	-162	-8	-887	Detail 1, EU Own resources
<i>Detail 3</i>	3	0			Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
<i>Detail 4</i>	16	19	25	22	Detail 3, Transfer of pension obligations from Ö. Postsparkasse (PSK) to federal gov.
<i>Detail 5</i>	0	0	1	0	Detail 4, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
<i>Detail 6</i>	116	43	26	-76	Detail 5, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
<i>Detail 7</i>	-3	-222	320	-711	Detail 6, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
<i>Detail 8</i>	189				Detail 7, Time adjustment current transfer from federal government to social security fund (D.73)
<i>Detail 9</i>	11	42	24	54	Detail 8, Time adjustments cash flow - profit and loss accounts, expenditure regarding current transfer from central government to social security fund (D.73)
<i>Detail 10</i>	140	123	353	185	379
<i>Detail 11</i>	89	23	-63	222	Detail 9, 9, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
<i>Detail 12</i>	-97	-83	-138	-30	130
<i>Detail 13</i>	-16	-131	27	0	Detail 10, Time adjustments cash flow - profit and loss accounts, other expenditure
<i>Detail 14</i>	169	162	-22	-39	Detail 11, Time adjustments fixed assets - cash flow (military equipment)
<i>Detail 15</i>	-345	115	115	115	Detail 12, Time adjustments fixed assets - cash flow (other equipment)
<i>Detail 16</i>	-1 047	-22	1	3	Detail 13, Time adjustment emission permits
<i>Detail 17</i>	-72	17	-13	-15	Detail 14, Time adjustment UMTS licences
<i>Detail 18</i>	-216	0			Detail 15, Time adjustment stability fee
<i>Detail 19</i>	105	0			Detail 16, compensation for the takeover of Bank Austria pensioners in ASVG
<i>Detail 20</i>		-13			Detail 17, Time Adjustment employment bonus
<i>Detail 21</i>		-16	-21	-19	Detail 18, Expenses from prior periods
<i>Detail 22</i>		-42	138		Detail 19, Time adjustments expenses from prior periods
<i>Detail 23</i>			-12	0	Detail 20, Write-off of claims regarding environmental remediation (F8)
<i>Detail 24</i>				105	Detail 21, Other write-offs
<i>Detail 25</i>				-677	Detail 22, Escrow accounts
<i>Detail 26</i>				82	Detail 23, Time adjustment SMP transfers to Greece
<i>Detail 27</i>				23	Detail 24, Time adjustment Covid-19 Härtefallfonds
					Detail 25, Time adjustment Covid-19 Furlough scheme
					Detail 26, Time adjustment Covid-19 NPO fund
					Detail 27, Time adjustment Covid-19 Fund for self-employed artists
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other central government bodies	1 833	-227	-180	-3 497	-800
<i>Detail 1</i>	47	72	27	77	80
<i>Detail 2</i>	34	-5	8	56	50
<i>Detail 3</i>	52	34	43	10	50
<i>Detail 4</i>	95	160	109	97	100
<i>Detail 5</i>	1 402	-681	-575	-3 762	-1 300
<i>Detail 6</i>	202	193	209	25	220
Other adjustments (+/-) (please detail)	0	0	0	0	0
<i>Detail 1</i>	0	0	0	0	0
<i>Detail 2</i>					
<i>Detail 3</i>					
<i>Detail 4</i>					
<i>Detail 5</i>					
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-3 436	-613	1 776	-28 502	-23 404
<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	Year					
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 30/09/2021						
Working balance in state government accounts	-94	199	309	-1 801		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	515	4	11	-20		
Loans (+/-)	533	2	-1	-20		
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	-182		
<i>Detail 1</i>	-112	-181	-166	-169		Detail 1 - Public health and care
<i>Detail 2</i>	-18	-5	-5	-4		Detail 2 - D.73-D.75-D.99
<i>Detail 3</i>	44	-63	8	-9		Detail 3 - Budget reform
<i>Detail 4</i>	-7	-7	23	0		Detail 4 - Factoring
Difference between interest paid (+) and accrued (D.41)(-)	28	9	8	4		
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	328		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	8	-36	-74	-322		
<i>Detail 1</i>	2	10	8	0		infrastructure projects
<i>Detail 2</i>	-4	-2	-10	0		interest vs. redemption
<i>Detail 3</i>	0	-53	-72	-322		budget reform
<i>Detail 4</i>	9	9	0	0		other
<i>Detail 5</i>	0	0	0	1		StatDescr
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	236	631	543	-1 993		

(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: XXXX	2017		Year		2021		
Data are in ..(millions of units of national currency)			2019		2020		
Date: XXXX/2021							
Working balance in local government accounts	-138	-445	138	-1 405			
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>			
Financial transactions included in the working balance	-133	-52	-59	9			
Loans (+/-)	0	0	0	0			
Equities (+/-)	0	0	0	0			
Other financial transactions (+/-)	-133	-52	-59	9			
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>	4	5	7	6			City of Linz: on-balance PPP: principal component
<i>Detail 2</i>				2			Non-ESVG bookings in WB: due to transition of old to new accounting rules - VRV 2015
<i>Detail 3</i>	-66	-9	-39				Vienna, Agio, F.4 not D.41
<i>Detail 4</i>	-73	-50	-43				Financial transactions (F.42, F.1) part of WB
<i>Detail 5</i>	2	2	2				City of St. Pöten, financial transaction (F.71) part of WB
<i>Detail 6</i>	0	0	14				City of Graz, financial transaction (F.71) part of WB
Non-financial transactions not included in the working balance	-107	-130	-68	16			
<i>Detail 1</i>				16			Vienna Cost Reimbursement (not included in the WB)
<i>Detail 3</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 4</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	-4			
Net lending (+) net borrowing (-) of other local government bodies	93	102	37	278			
<i>Detail 1</i>	93	102	37	278			Details see Questionnaire relating to the EDP notification tables (table 3)
<i>Detail 2</i>							Other local government bodies
Other adjustments (+/-) (please detail)	0	575	-142	180			
<i>Detail 1</i>				100			Correction due to incorrect booking by municipality (typo etc.)
<i>Detail 2</i>				80			Revaluation of new digital assets in Vienna (booking value to cash flow)
<i>Detail 3</i>	0	574	0				Repurchase of buildings (City of Graz - GSG) - KG/K7
<i>Detail 4</i>	1	4	28				Vienna, correction of prior-periods' expenditure
<i>Detail 5</i>	0	0	-170				Vienna, correction of revenue from write-offs
<i>Detail 6</i>	-1	-2	-1	0			Other statistical discrepancies
<i>Detail 7</i>							
Net lending (+) net borrowing (-) (B.9) of local government (S.1313)	-286	52	-93	-927			
<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 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Austria	Year					
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 30/09/2021						
Working balance in social security accounts	85	260	-108	-54		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	142	22	62	129		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	142	22	62	129		
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	-107		Drawdown of reserves, included in "total revenue"
Detail 2	145	143	62	237		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	-32		
Detail 1	0	0	0	-32		Time Adjustment COVID-related transfers from central government to health insurance
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	34		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
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	472	485	197	-102		

(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: 30/09/2021	Year				Minus EDP B.9 of S.13
	2017	2018	2019	2020	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	3 014	-656	-2 424	31 524	
Net acquisition (+) of financial assets ⁽²⁾	-6 254	-3 923	-3 225	9 594	
Currency and deposits (F.2)	-4 831	-2 966	-119	9 256	
Debt securities (F.3)	-917	-617	-659	-792	
Loans (F.4)	-1 192	-1 505	-2 631	-682	
Increase (+)	2 100	1 840	3 918	1 457	
Reduction (-)	-3 292	-3 345	-6 549	-2 139	
Short term loans (F.41), net	47	-205	-332	-95	
Long-term loans (F.42)	-1 239	-1 300	-2 300	-587	
Increase (+)	2 018	1 794	3 859	1 209	
Reduction (-)	-3 257	-3 095	-6 158	-1 796	
Equity and investment fund shares/units (F.5)	-188	526	231	207	
Portfolio investments, net ⁽²⁾	392	507	441	454	
Equity and investment fund shares/units other than portfolio investments	-580	20	-210	-247	
Increase (+)	621	157	184	76	
Reduction (-)	-1 201	-137	-394	-323	
Financial derivatives (F.71)	56	-313	-670	-276	
Other accounts receivable (F.8)	818	952	622	1 881	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-2 747	-141	1 074	-6 015	
Net incurrence (-) of liabilities in financial derivatives (F.71)	842	654	433	1 258	
Net incurrence (-) of other accounts payable (F.8)	-2 111	-1 068	580	-6 131	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-33	-53	-83	-102	
Issuances above(-)/below(+) nominal value	-1 501	-738	-1 717	-1 916	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1 125	1 064	1 259	1 163	
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1 054	81	7	189	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-515	-98	189	-496	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	17	22	20	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	499	0	384	0	
Statistical discrepancies	-306	155	-311	42	
Difference between capital and financial accounts (B.9-B.9f)	-237	214	-316	46	
Other statistical discrepancies (+/-)	-69	-59	5	-5	
Change in general government (S.13) consolidated gross debt ^(1, 2)	-6 293	-4 564	-4 887	35 145	

*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: 30/09/2021	Year				
	2017	2018	2019	2020	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	3 436	513	-1 777	28 502	Minus EDP B.9 of S.1311
Net acquisition (+) of financial assets ⁽²⁾	-5 978	-5 568	-2 076	10 827	
Currency and deposits (F.2)	-5 680	-4 691	-206	9 180	
Debt securities (F.3)	-803	-668	-928	-481	
Loans (F.4)	16	-767	-1 262	1 237	
Increase (+)	3 735	1 269	1 981	3 048	
Reduction (-)	-3 719	-2 036	-3 242	-1 811	
Short term loans (F.41), net	-514	365	-961	-1 063	
Long-term loans (F.42)	530	-1 132	-301	2 300	
Increase (+)	2 805	529	1 921	2 801	
Reduction (-)	-2 276	-1 660	-2 223	-501	
Equity and investment fund shares/units (F.5)	-30	106	278	-251	
Portfolio investments, net ⁽²⁾	12	42	148	22	
Equity and investment fund shares/units other than portfolio investments	-42	65	130	-273	
Increase (+)	240	70	146	21	
Reduction (-)	-282	-6	-16	-294	
Financial derivatives (F.71)	38	-322	-687	-301	
Other accounts receivable (F.8)	482	774	728	1 444	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-2 249	420	296	-6 845	
Net incurrence (-) of liabilities in financial derivatives (F.71)	733	558	327	1 187	
Net incurrence (-) of other accounts payable (F.8)	-1 640	-496	8	-6 965	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	13	-45	-23	
Issuances above(-)/below(+) nominal value	-1 501	-719	-1 717	-1 916	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1 104	1 092	1 261	1 173	
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1 054	81	7	189	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-392	-138	138	-497	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	29	20	7	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	499	0	297	0	
Statistical discrepancies	-115	157	-133	-57	
Difference between capital and financial accounts (B.9-B.9f)	14	208	-169	-87	
Other statistical discrepancies (+/-)	-130	-51	36	30	
Change in central government (S.1311) consolidated gross debt ^(1,2)	-4 907	-4 478	-3 691	32 427	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	251 192	246 193	241 907	272 987	
Central government gross debt (level) (b) ^(2,5)	266 592	262 114	258 423	290 850	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 30/09/2021	Year				
	2017	2018	2019	2020	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	-236	-631	-543	1 993	Minus EDP B.9 of S.1312
Net acquisition (+) of financial assets ⁽²⁾	-495	453	-671	-42	
Currency and deposits (F.2)	-76	219	131	-241	
Debt securities (F.3)	-113	-29	127	-2	
Loans (F.4)	-82	-354	-204	-321	
Increase (+)	1 359	1 479	3 750	649	
Reduction (-)	-1 441	-1 833	-3 954	-970	
Short term loans (F.41), net	0	-1	0	0	
Long-term loans (F.42)	-82	-353	-204	-321	
Increase (+)	1 359	1 478	3 750	649	
Reduction (-)	-1 440	-1 831	-3 954	-970	
Equity and investment fund shares/units (F.5)	-259	197	-99	246	
Portfolio investments, net ⁽²⁾	265	177	74	232	
Equity and investment fund shares/units other than portfolio investments	-524	20	-173	14	
Increase (+)	28	52	57	27	
Reduction (-)	-552	-32	-229	-12	
Financial derivatives (F.71)	0	-5	3	2	
Other accounts receivable (F.8)	35	423	-629	274	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	181	-172	727	-571	
Net incurrence (-) of liabilities in financial derivatives (F.71)	111	93	102	68	
Net incurrence (-) of other accounts payable (F.8)	205	-227	934	-438	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-38	-74	-28	-60	
Issuances above(-)/below(+) nominal value	-46	-12	-330	-173	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	48	17	4	19	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-98	43	42	1	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	-11	1	13	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	75	-66	-187	65	
Difference between capital and financial accounts (B.9-B.9f)	7	-43	-161	87	
Other statistical discrepancies (+/-)	68	-23	-26	-22	
Change in state government (S.1312) consolidated gross debt ^(1,2)	-474	-417	-673	1 446	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	22 158	21 748	21 071	22 509	
State government gross debt (level) (b) ^(2,5)	22 336	21 919	21 246	22 692	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	178	171	175	183	

*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: 30/09/2021	Year				
	2017	2018	2019	2020	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	286	-52	93	927	Minus EDP B.9 of S.1313
Net acquisition (+) of financial assets ⁽²⁾	629	830	-404	69	
Currency and deposits (F.2)	338	1 029	-177	122	
Debt securities (F.3)	-92	-80	-44	-218	
Loans (F.4)	103	107	-222	-98	
Increase (+)	334	411	263	332	
Reduction (-)	-231	-304	-486	-431	
Short term loans (F.41), net	-42	24	-24	-17	
Long-term loans (F.42)	145	84	-199	-81	
Increase (+)	350	388	263	332	
Reduction (-)	-206	-304	-462	-413	
Equity and investment fund shares/units (F.5)	-83	43	-137	139	
Portfolio investments, net ⁽²⁾	-26	95	57	153	
Equity and investment fund shares/units other than portfolio investments	-57	-52	-194	-14	
Increase (+)	399	35	20	4	
Reduction (-)	-456	-87	-214	-17	
Financial derivatives (F.71)	19	14	14	24	
Other accounts receivable (F.8)	345	-283	162	101	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-283	-431	624	623	
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2	3	3	3	
Net incurrence (-) of other accounts payable (F.8)	-253	-418	533	648	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-3	-14	-9	-29	
Issuances above(-)/below(+) nominal value	L	L	L	L	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	1	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-25	-3	9	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	87	0	
Statistical discrepancies	-234	75	43	50	
Difference between capital and financial accounts (B.9-B.9f)	-220	61	48	51	
Other statistical discrepancies (+/-)	-14	15	-6	-1	
Change in local government (S.1313) consolidated gross debt ^(1,2)	399	423	356	1 669	
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	15 710	16 133	16 489	18 158	
Local government gross debt (level) (b) **	15 724	16 147	16 503	18 171	
Local government holdings of other subsectors debt (level) (c)**	14	14	14	13	

*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: 30/09/2021	Year				
	2017	2018	2019	2020	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-472	-485	-197	102	Minus EDP B.9 of S.1314
Net acquisition (+) of financial assets ⁽²⁾	784	1 229	585	823	
Currency and deposits (F.2)	587	477	132	195	
Debt securities (F.3)	34	211	165	-148	
Loans (F.4)	2	-9	1	0	
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	0	
Increase (+)	32	2	3	0	
Reduction (-)	-31	-11	-2	-1	
Equity and investment fund shares/units (F.5)	190	205	188	84	
Portfolio investments, net ⁽²⁾	141	194	163	47	
Equity and investment fund shares/units other than portfolio investments	49	11	26	37	
Increase (+)	63	21	26	37	
Reduction (-)	-14	-9	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-28	345	99	692	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-437	-238	-635	-8	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-438	-234	-635	-6	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-4	0	-2	
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	-38	-12	-35	-5	
Difference between capital and financial accounts (B.9-B.9f)	-38	-12	-35	-5	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1,2)	-163	494	-282	912	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	891	1 313	1 033	1 991	
Social security gross debt (level) (b) ^(2,5)	1 162	1 655	1 373	2 285	
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	271	343	340	294	

***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: 30/09/2021		Year				
		2017	2018	2019	2020	2021
Statement		final	final	final	final	forecast
Number						
2	Trade credits and advances (AF.81 L)	4 832	5 114	5 552	5 443	5 500
3	Amount outstanding in the government debt from the financing of public undertakings					
	<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	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:	-111	-111	-111	-111	
	ii) the reasons for these differences:	Nullkupon-Anleihen Kärntner Ausgleichszahlungsfonds (ab 2016)				
10	Gross National Income at current market prices (B.5*g)(2)	365 898	381 651	396 081	378 894	402 547
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					