



## 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: 30/09/2022**

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: 30/09/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	final	final	final	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	656	2 426	-30 517	-24 083	-15 939
- Central government	S.1311	-513	1 781	-27 378	-21 965	-17 172
- State government	S.1312	631	541	-1 990	-1 871	802
- Local government	S.1313	52	-93	-1 071	-260	19
- Social security funds	S.1314	485	197	-79	14	412
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		285 422	280 532	315 980	334 162	353 234
<i>By category:</i>						
Currency and deposits	AF.2	1 650	1 705	1 730	1 779	
Debt securities	AF.3	239 271	235 101	266 452	287 531	
Short-term	AF.31	6 280	7 822	19 526	17 911	
Long-term	AF.32	232 992	227 279	246 926	269 620	
Loans	AF.4	44 501	43 726	47 798	44 852	
Short-term	AF.41	2 317	2 413	7 200	4 637	
Long-term	AF.42	42 184	41 314	40 598	40 215	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	11 816	12 409	12 637	14 161	14 840
<b>Interest (consolidated)</b>	D.41 (uses)	6 256	5 636	5 029	4 485	4 447
<b>Gross domestic product at current market prices</b>	B.1*g	385 274	397 170	381 042	406 149	451 273

(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	Year					
Data are in ... (millions of units of national currency)	2018	2019	2020	2021	2022	
Date: 30/09/2022						
<b>Working balance in central government accounts</b>	-1 104	1 487	-22 480	-17 949	-23 095	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	215	-1 196	-1 342	-284	1 200	
Loans, granted (+)	500	342	334	320	400	
Loans, repayments (-)	-359	-1 523	-304	-348	-200	
Equities, acquisition (+)	2	2	1	1	L	
Equities, sales (-)	-115	-1	-1 308	-127	L	
Other financial transactions (+/-)	187	-16	-65	-130	1 000	
of which: transactions in debt liabilities (+/-)	0	0	0	0	1 000	
of which: net settlements under swap contracts (+/-)	201	-34	-69	-69	L	
Detail 1	-14	18	4	-61		Detail 1, Reserves (cash buildup minus drawdown)
Detail 2						
Non-financial transactions not included in the working balance	-105	-34	-47	-71	-40	
Detail 1	-67	-14	-29	-16		Detail 1, State guarantee system for exports - debt cancellation
Detail 2	-2	0	0	-34		Detail 2, Receivables and payables in the context of EFSF financing
Detail 3	-20	-20	-18	-21		Detail 3, Write-off of maintenance payments (D.99pay)
Detail 4	-16					Detail 4, Write-off of ULSG-guarantees (F4)
Difference between interest paid (+) and accrued (D.41)(-)	409	286	-268	-196	3 200	
Other accounts receivable (+)	87	661	1 698	-557	20	
Detail 1	33	569	1 625	-570	-100	Detail 1, Time adj. for VAT, wage tax, standard consumption tax, mineral oil tax and tobacco tax (2020/2021 also income tax and corporation tax)
Detail 2	14	129	-94	3		Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3	21	-41	-93	-107		Detail 3, Adjustments for EU structural funds
Detail 4	20	4	74	117	120	Detail 4, Time adjustments cash flow - profit and loss accounts, revenue
Other accounts payable (-)	213	761	-1 600	-417	1 600	
Detail 1	359	0	-71	64		Detail 1, EU Own resources
Detail 2	-162	-8	-887	-1 344		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3	19	25	83	36		Detail 3, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 4	0	1	-1	0		Detail 4, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 5	43	26	-76	163		Detail 5, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 6	-222	320	-679	271	300	Detail 6, Time adjustment current transfer from federal government to social security fund (D.73)
Detail 7	42	24	54	42		Detail 7, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
Detail 8	123	341	185	-384	870	Detail 8, Time adjustments cash flow - profit and loss accounts, other expenditure
Detail 9	23	-63	222	248	300	Detail 9, Time adjustments fixed assets - cash flow (military equipment)
Detail 10	-83	-138	-30	-16		Detail 10, Time adjustments fixed assets - cash flow (other equipment)
Detail 11	-131	27	0	-127		Detail 11, Time adjustment emission permits
Detail 12	162	-22	-39	130	130	Detail 12, Time adjustment UMTS licences
Detail 13	115	115	115	0		Detail 13, Time adjustment stability fee
Detail 14	-22	1	3	6		Detail 14, compensation for the takeover of Bank Austria pensioners in ASVG
Detail 15	17	6	9	40		Detail 15, Time Adjustment employment bonus
Detail 16	0					Detail 16, Time adjustments expenses from prior periods
Detail 17	-13					Detail 17, Write-off of claims regarding environmental remediation (F8)
Detail 18	-16	-21	-19	-20		Detail 18, Other write-offs
Detail 19	-42	138				Detail 19, Escrow accounts
Detail 20		-12	0	-21		Detail 20, Time adjustment SMP transfers to Greece
Detail 21			105	51		Detail 21, Time adjustment Covid-19 Härtefallfonds
Detail 22			-677	525		Detail 22, Time adjustment Covid-19 Furlough scheme
Detail 23			82	-38		Detail 23, Time adjustment Covid-19 NPO fund
Detail 24			23	-13		Detail 24, Time adjustment Covid-19 Fund for self-employed artists
Detail 25				-32		Detail 25, Recovery and Resiliency Fund
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-227	-184	-3 339	-2 492	-60	
Detail 1	72	27	77	29	50	Traditional extrabudgetary funds
Detail 2	-5	8	61	72	100	Outsourced activities still performed by S.1311 units (for instance Statistics Austria)
Detail 3	34	44	12	7	40	Chambers (associations promoting the interest of certain groups of employees or employers with compulsory membership)/central level
Detail 4	160	109	84	124	150	Extrabudgetary universities
Detail 5	-681	-580	-3 599	-3 231	-700	Units classified to S.1311 due to ESA 2010
Detail 6	193	209	25	507	300	Deposit guarantee scheme
Other adjustments (+/-) (please detail)	0	1	0	1	3	
Detail 1	0	1	0	1	3	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>-513</b>	<b>1 781</b>	<b>-27 378</b>	<b>-21 965</b>	<b>-17 172</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: 30/09/2022	2018	2019	Year 2020	2021	2022	
<b>Working balance in state government accounts</b>	199	309	-1 804	-1 746		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	4	4	-20	-28		
Loans (+/-)	2	-1	-20	-15		
Equities (+/-)	-1	-8	0	-14		
Other financial transactions (+/-)	3	13	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	8	8	0	0		
Detail 1	-5	6	0	0		
Detail 2						
Non-financial transactions not included in the working balance	-257	-184	-219	-646		
Detail 1	-181	-166	-169	0		Public health and care
Detail 2	-5	-5	-4	-10		D.73-D.75-D.99
Detail 3	-64	-36	-46	-636		Budget reform
Detail 4	-7	23	0	0		Factoring
Difference between interest paid (+) and accrued (D.41)(-)	9	8	8	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	711	432	317	596		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-34	-29	-273	-55		
Detail 1	10	8	0	-3		infrastructure projects
Detail 2	-2	-10	0	0		interest vs. redemption
Detail 3	-51	-28	-273	-52		budget reform
Detail 4	9	0	0	0		other
Detail 5	0	0	0	0		StatDescr
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>631</b>	<b>541</b>	<b>-1 990</b>	<b>-1 871</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 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit**

Member State: Austria	2018	2019	Year 2020	2021	2022	
Data are in ...(millions of units of national currency)						
Date: 30/09/2022						
<b>Working balance in local government accounts</b>	<b>-445</b>	<b>138</b>	<b>-1 571</b>	<b>-1 787</b>		
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		
<b>Financial transactions included in the working balance</b>	<b>-52</b>	<b>-59</b>	<b>24</b>	<b>6</b>		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-52	-59	24	6		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	5	7	6	6		City of Linz: on-balance PPP, principal component
Detail 2			18			Non-ESVG bookings in WB: due to transition of old to new accounting rules - VRV 2015
Detail 3	-9	-39				Vienna, Agio, F.4 not D.41
Detail 4	-50	-43				Financial transactions (F.42, F.1) part of WB
Detail 5	2	2				City of St. Pölten, financial transaction (F.71) part of WB
Detail 6	0	14				City of Graz, financial transaction (F.71) part of WB
<b>Non-financial transactions not included in the working balance</b>	<b>-130</b>	<b>-68</b>	<b>16</b>	<b>0</b>		
Detail 1			16			Vienna Cost Reimbursement (not included in the WB)
Detail 2	0	-11				D.99 Several minor non-financial transactions not included in the WB
Detail 3	-155	-85				D.92 Capital injections - quasi-corporations
Detail 4	25	28				-D.41 Time adjusted agio, Vienna
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
<b>Other accounts receivable (+)</b>	<b>L</b>	<b>L</b>	<b>L</b>	<b>L</b>		
Detail 1						
Detail 2						
<b>Other accounts payable (-)</b>	<b>L</b>	<b>L</b>	<b>L</b>	<b>L</b>		
Detail 1						
Detail 2						
<b>Working balance (+/-) of entities not part of local government</b>	<b>1</b>	<b>1</b>	<b>-4</b>	<b>-2</b>		
<b>Net lending (+)/ net borrowing (-) of other local government bodies</b>	<b>102</b>	<b>37</b>	<b>282</b>	<b>159</b>		
Detail 1	102	37	282	159		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 2						
<b>Other adjustments (+/-) (please detail)</b>	<b>575</b>	<b>-142</b>	<b>182</b>	<b>1 364</b>		
Detail 1				1 429		Vienna, correction of incorrect booking (opening balance sheet)
Detail 2				-8		Budget Reform - Accrual Adjustment
Detail 3			100	-100		Correction due to incorrect booking by municipality (typo etc.)
Detail 4			82			Revaluation of new digital assets in Vienna (booking value to cash flow)
Detail 5						Corrections due to incomplete quarterly accounts data of municipalities
Detail 6	574	0				Repurchase of buildings (City of Graz - GBG) - K6/K7
Detail 7	4	28				Vienna, correction of prior-periods' expenditure
Detail 8	0	-170		43		Vienna, correction of revenue from write-offs
Detail 9	-2	-1		0		Other statistical discrepancies
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>52</b>	<b>-93</b>	<b>-1 071</b>	<b>-260</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	Year					
Data are in ... (millions of units of national currency)	2018	2019	2020	2021	2022	
Date: 30/09/2022						
<b>Working balance in social security accounts</b>	<b>260</b>	<b>-108</b>	<b>-54</b>	<b>-67</b>		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	22	62	130	97		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	22	62	130	97		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	-121	0	-107	-138		Drawdown of reserves, included in "total revenue"
Detail 2	143	62	237	241		Build up of reserves, included in "total expenditure"
Detail 3	0	0	0	-6		F.32 (Disposal of financial assets)
Non-financial transactions not included in the working balance	-173	-137	-285	-284		
Detail 1	-159	-123	-101	-131		Gross fixed capital formation & non-produced assets
Detail 2	0	1	1	1		D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	-14	-14	-11	-11		Benefit fund (reimbursement of cost sharing in extreme cases; predominantly dental treatment)
Detail 4	0	0	-174	-143		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	-33	-107		
Detail 1	0	0	-33	-107		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	255	261	44	242		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	121	119	118	133		
Detail 1	129	132	130	132		Depreciation of fixed assets included in "total expenditure"
Detail 2	-2	-1	-2	1		Revaluation items included in Working balance (K.7)
Detail 3	-3	-9	-7	0		Adjustment transfer central government - social insurance "Fonds für Zahngesundheit" (D.73)
Detail 4	-23	0	0	0		Pension transfer from Bank Austria to PVA
Detail 5	23	0	0	0		Imputation of payment of central gov. to pension insurance funds 2017 Q4 (pension transfer from Bank Austria)
Detail 6	-3	-4	-4	0		Statistical discrepancy
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>485</b>	<b>197</b>	<b>-79</b>	<b>14</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: 30/09/2022	Year				Minus EDP B.9 of S.13
	2018	2019	2020	2021	
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-656</b>	<b>-2 426</b>	<b>30 517</b>	<b>24 083</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-3 816</b>	<b>-2 649</b>	<b>11 039</b>	<b>-3 003</b>	
Currency and deposits (F.2)	-2 964	-111	9 419	-1 557	
Debt securities (F.3)	-617	-659	-740	-387	
Loans (F.4)	-1 507	-2 638	-754	-1 139	
Increase (+)	1 844	1 346	1 393	1 018	
Reduction (-)	-3 351	-3 984	-2 147	-2 157	
Short term loans (F.41), net	-205	-332	-93	-221	
Long-term loans (F.42)	-1 302	-2 307	-662	-918	
Increase (+)	1 798	1 286	1 145	939	
Reduction (-)	-3 101	-3 593	-1 807	-1 857	
Equity and investment fund shares/units (F.5)	492	248	373	944	
Portfolio investments, net <sup>(2)</sup>	507	441	454	706	
Equity and investment fund shares/units other than portfolio investments	-15	-193	-81	238	
Increase (+)	149	183	122	373	
Reduction (-)	-164	-377	-203	-135	
Financial derivatives (F.71)	-208	-178	329	-296	
Other accounts receivable (F.8)	989	690	2 413	-569	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-28</b>	<b>774</b>	<b>-6 325</b>	<b>-2 867</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	779	124	289	331	
Net incurrence (-) of other accounts payable (F.8)	-1 110	596	-5 528	-2 821	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-23	-78	-79	-92	
Issuances above(-)/below(+) nominal value	-738	-1 717	-1 916	-1 503	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1 064	1 257	1 203	1 165	
Redemptions/repurchase of debt above(+)/below(-) nominal value	81	7	189	0	
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-98	189	-496	88	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	17	22	14	-34	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	373	0	0	
<b>Statistical discrepancies</b>	<b>-31</b>	<b>-589</b>	<b>217</b>	<b>-31</b>	
Difference between capital and financial accounts (B.9-B.9f)	4	-603	208	-11	
Other statistical discrepancies (+/-)	-35	14	9	-20	
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-4 530</b>	<b>-4 889</b>	<b>35 448</b>	<b>18 182</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: 30/09/2022	Year				
	2018	2019	2020	2021	
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>513</b>	<b>-1 781</b>	<b>27 378</b>	<b>21 965</b>	Minus EDP B.9 of S.1311
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-5 497</b>	<b>-1 593</b>	<b>12 350</b>	<b>-819</b>	
Currency and deposits (F.2)	-4 689	-199	9 340	-2 097	
Debt securities (F.3)	-668	-928	-430	-652	
Loans (F.4)	-767	-1 262	1 227	2 624	
Increase (+)	1 270	1 985	3 057	3 097	
Reduction (-)	-2 037	-3 247	-1 830	-473	
Short term loans (F.41), net	365	-961	-1 060	-265	
Long-term loans (F.42)	-1 132	-301	2 287	2 888	
Increase (+)	530	1 926	2 809	3 065	
Reduction (-)	-1 661	-2 227	-522	-177	
Equity and investment fund shares/units (F.5)	75	278	-123	44	
Portfolio investments, net <sup>(2)</sup>	42	148	22	76	
Equity and investment fund shares/units other than portfolio investments	34	129	-144	-32	
Increase (+)	70	146	21	136	
Reduction (-)	-37	-16	-165	-168	
Financial derivatives (F.71)	-217	-195	299	-315	
Other accounts receivable (F.8)	769	713	2 036	-423	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>576</b>	<b>-25</b>	<b>-7 482</b>	<b>-2 674</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	683	19	218	255	
Net incurrence (-) of other accounts payable (F.8)	-493	-5	-6 681	-2 606	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	41	-45	-16	0	
Issuances above(-)/below(+) nominal value	-719	-1 717	-1 916	-1 503	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1 092	1 261	1 213	1 160	
Redemptions/repurchase of debt above(+)/below(-) nominal value	81	7	189	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-138	138	-497	53	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	29	20	7	-32	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	297	0	0	
<b>Statistical discrepancies</b>	<b>-113</b>	<b>-287</b>	<b>441</b>	<b>99</b>	
Difference between capital and financial accounts (B.9-B.9f)	-17	-323	413	102	
Other statistical discrepancies (+/-)	-96	36	29	-3	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-4 521</b>	<b>-3 686</b>	<b>32 687</b>	<b>18 571</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>246 149</b>	<b>241 863</b>	<b>273 216</b>	<b>288 828</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	262 071	258 385	291 072	309 643	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	15 922	16 522	17 856	20 815	

\*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: 30/09/2022	Year				
	2018	2019	2020	2021	
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>-631</b>	<b>-541</b>	<b>1 990</b>	<b>1 871</b>	<b>Minus EDP B.9 of S.1312</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>452</b>	<b>-693</b>	<b>107</b>	<b>113</b>	
Currency and deposits (F.2)	219	131	-241	121	
Debt securities (F.3)	-29	127	-2	-8	
Loans (F.4)	-354	-202	-403	-945	
Increase (+)	1 479	1 176	573	640	
Reduction (-)	-1 833	-1 378	-977	-1 585	
Short term loans (F.41), net	-1	0	0	0	
Long-term loans (F.42)	-353	-202	-403	-946	
Increase (+)	1 478	1 176	573	640	
Reduction (-)	-1 832	-1 378	-976	-1 585	
Equity and investment fund shares/units (F.5)	198	-79	202	530	
Portfolio investments, net <sup>(2)</sup>	177	74	232	315	
Equity and investment fund shares/units other than portfolio investments	22	-153	-30	215	
Increase (+)	55	56	6	303	
Reduction (-)	-33	-210	-35	-88	
Financial derivatives (F.71)	-5	3	2	-3	
Other accounts receivable (F.8)	422	-673	550	418	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-217</b>	<b>741</b>	<b>-568</b>	<b>-272</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	93	102	68	74	
Net incurrence (-) of other accounts payable (F.8)	-275	947	-445	-296	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-71	-26	-39	-72	
Issuances above(-)/below(+) nominal value	-12	-330	-173	-31	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	17	4	14	10	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	43	42	1	41	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	-11	1	7	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>14</b>	<b>-181</b>	<b>-72</b>	<b>84</b>	
Difference between capital and financial accounts (B.9-B.9f)	2	-149	-45	90	
Other statistical discrepancies (+/-)	13	-31	-27	-6	
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	<b>-382</b>	<b>-673</b>	<b>1 457</b>	<b>1 796</b>	
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>21 785</b>	<b>21 117</b>	<b>22 561</b>	<b>24 376</b>	
State government gross debt (level) (b) <sup>(2,5)</sup>	21 954	21 281	22 738	24 533	
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	169	163	177	158	

**\*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: 30/09/2022	Year				
	2018	2019	2020	2021	
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-52</b>	<b>93</b>	<b>1 071</b>	<b>260</b>	Minus EDP B.9 of S.1313
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>872</b>	<b>-275</b>	<b>119</b>	<b>1 513</b>	
Currency and deposits (F.2)	1 029	-176	126	975	
Debt securities (F.3)	-80	-44	-218	-68	
Loans (F.4)	103	-221	-68	152	
Increase (+)	405	266	297	347	
Reduction (-)	-302	-487	-365	-196	
Short term loans (F.41), net	24	-24	-17	69	
Long-term loans (F.42)	79	-198	-51	83	
Increase (+)	381	266	297	280	
Reduction (-)	-302	-463	-348	-197	
Equity and investment fund shares/units (F.5)	43	-136	202	121	
Portfolio investments, net <sup>(2)</sup>	95	57	153	61	
Equity and investment fund shares/units other than portfolio investments	-52	-193	49	60	
Increase (+)	35	20	67	65	
Reduction (-)	-87	-213	-17	-6	
Financial derivatives (F.71)	14	14	28	22	
Other accounts receivable (F.8)	-237	289	49	311	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-431</b>	<b>620</b>	<b>642</b>	<b>-37</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	3	3	3	2	
Net incurrence (-) of other accounts payable (F.8)	-418	550	668	2	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-14	-10	-28	-33	
Issuances above(-)/below(+) nominal value	0	0	0	0	
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>	-3	9	0	-6	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	-1	-1	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	67	0	0	
<b>Statistical discrepancies</b>	<b>64</b>	<b>-94</b>	<b>-139</b>	<b>-199</b>	
Difference between capital and financial accounts (B.9-B.9f)	25	-95	-151	-198	
Other statistical discrepancies (+/-)	39	1	12	-1	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>454</b>	<b>344</b>	<b>1 693</b>	<b>1 537</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>16 165</b>	<b>16 509</b>	<b>18 202</b>	<b>19 709</b>	
Local government gross debt (level) (b) <sup>(1,2)</sup>	16 179	16 522	18 215	19 752	
Local government holdings of other subsectors debt (level) (c) <sup>(1,2)</sup>	14	14	13	43	

\*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: 30/09/2022	Year				
	2018	2019	2020	2021	
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-485</b>	<b>-197</b>	<b>79</b>	<b>-14</b>	<b>Minus EDP B.9 of S.1314</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 224</b>	<b>543</b>	<b>554</b>	<b>-811</b>	
Currency and deposits (F.2)	477	132	194	-556	
Debt securities (F.3)	211	165	-148	456	
Loans (F.4)	-9	1	-6	5	
Increase (+)	2	3	4	5	
Reduction (-)	-11	-2	-11	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-9	1	-6	5	
Increase (+)	2	3	4	5	
Reduction (-)	-11	-2	-11	0	
Equity and investment fund shares/units (F.5)	200	189	97	269	
Portfolio investments, net <sup>(2)</sup>	194	163	47	255	
Equity and investment fund shares/units other than portfolio investments	6	26	50	15	
Increase (+)	16	26	50	15	
Reduction (-)	-9	0	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	345	57	417	-985	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(3)</sup></b>	<b>-238</b>	<b>-593</b>	<b>288</b>	<b>182</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-234	-593	290	188	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-4	0	-2	-6	
Issuances above(-)/below(+) nominal value	0	0	0	0	
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>	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>-7</b>	<b>-35</b>	<b>-9</b>	<b>-4</b>	
Difference between capital and financial accounts (B.9-B.9f)	-7	-35	-9	-4	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>494</b>	<b>-282</b>	<b>912</b>	<b>-647</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1 323</b>	<b>1 043</b>	<b>2 001</b>	<b>1 249</b>	
Social security gross debt (level) (b) <sup>(2, 5)</sup>	1 655	1 373	2 285	1 638	
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	333	330	285	389	

\*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: 30/09/2022		Year				
		2018	2019	2020	2021	2022
Statement		final	final	final	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	5 150	5 675	5 528	6 254	6 200
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>	381 501	396 032	384 421	407 974	453 301
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					