



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: 31/03/2023

DD/MM/YYYY

The information is to be provided in the cover page only

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

Not applicable: M ; Not available: L

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

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

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	2 254	-30 437	-23 459	-14 295	-15 379
- Central government	S.1311	1 609	-27 349	-21 220	-16 794	-16 391
- State government	S.1312	541	-1 979	-2 059	1 893	695
- Local government	S.1313	-93	-1 137	-265	953	205
- Social security funds	S.1314	197	28	85	-347	112
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		280 540	315 981	334 346	350 770	369 200
<i>By category:</i>						
Currency and deposits	AF.2	1 705	1 730	1 779	1 853	
Debt securities	AF.3	235 101	266 452	287 527	306 601	
Short-term	AF.31	7 822	19 526	17 911	20 883	
Long-term	AF.32	227 279	246 926	269 617	285 719	
Loans	AF.4	43 734	47 799	45 039	42 316	
Short-term	AF.41	2 414	7 194	4 639	2 341	
Long-term	AF.42	41 321	40 605	40 401	39 975	
General government expenditure on:						
Gross fixed capital formation	P.51g	12 409	12 627	14 424	14 670	16 633
Interest (consolidated)	D.41 (uses)	5 636	5 117	4 482	4 243	5 886
Gross domestic product at current market prices	B.1*g	397 170	381 042	406 149	447 653	480 631

(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: 31/03/2023	2019	2020	Year 2021	2022	2023	
Working balance in central government accounts	1 487	-22 480	-17 949	-20 763	-17 110	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-1 196	-1 342	-284	826	-2 200	
Loans, granted (+)	342	334	320	369	300	
Loans, repayments (-)	-1 523	-304	-348	-455	-2 500	
Equities, acquisition (+)	2	1	1	2	L	
Equities, sales (-)	-1	-1 308	-127	-3	L	
Other financial transactions (+/-)	-16	-65	-130	914	L	
of which: transactions in debt liabilities (+/-)	0	0	0	0	L	
of which: net settlements under swap contracts (+/-)	-34	-69	-69	-71	L	
Detail 1	18	4	-61	-16		Detail 1, Reserves (cash buildup minus drawdown)
Detail 2	-34	-69	-69	-71		Detail 2, net settlements under swap contracts
Detail 3				1 000		Detail 3, "bundesgarantierte Nachranganleihe" of HETA
Non-financial transactions not included in the working balance	-34	-47	-71	-45	-50	
Detail 1	-14	-29	-16	-22	-25	Detail 1, State guarantee system for exports - debt cancellation
Detail 2	0	0	-34	-1		Detail 2, Receivables and payables in the context of EFSF financing
Detail 3	-20	-18	-21	-22	-25	Detail 3, Write-off of maintenance payments (D.99pay)
Difference between interest paid (+) and accrued (D.41)(-)	286	-268	-196	2 764	4 000	
Other accounts receivable (+)	661	1 757	-535	249	500	
Detail 1	569	1 684	-548	446		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	129	-94	3	46		Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3	-41	93	-107	-231		Detail 3, Adjustments for EU structural funds
Detail 4	4	74	117	-12		Detail 4, Time adjustments cash flow - profit and loss accounts, revenue
Other accounts payable (-)	589	-1 631	262	-273	-51	
Detail 1	0	-71	64	113		Detail 1, EU Own resources
Detail 2	-8	-887	-1 344	491		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3	25	22	36	134		Detail 3, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 4	1	0	0	6		Detail 4, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 5	26	-76	163	0		Detail 5, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 6	320	-679	270	-272	262	Detail 6, Time adjustment current transfer from federal government to social security fund (D.73)
Detail 7	24	54	42	-10		Detail 7, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
Detail 8	341	185	-384	-176	500	Detail 8, Time adjustments cash flow - profit and loss accounts, other expenditure
Detail 9	-63	222	248	126		Detail 9, Time adjustments fixed assets - cash flow (military equipment)
Detail 10	-138	-30	-16	0		Detail 10, Time adjustments fixed assets - cash flow (other equipment)
Detail 11	27	0	-127	-71		Detail 11, Time adjustment emission permits
Detail 12	-22	-39	130	130	130	Detail 12, Time adjustment UMTS licences
Detail 13	115	115				Detail 13, Time adjustment stability fee
Detail 14	1	3	6	9		Detail 14, compensation for the takeover of Bank Austria pensioners in ASVG
Detail 15	6	9	40	0		Detail 15, Time Adjustment employment bonus
Detail 16	-21	-19	-20	-20		Detail 16, Other write-offs
Detail 17	138					Detail 17, Escrow accounts
Detail 18	-12	0	-21	-22		Detail 18, Time adjustment SMP transfers to Greece
Detail 19		105	51	-134		Detail 19, Time adjustment Covid-19 Härtefallfonds
Detail 20		-677	525	152		Detail 20, Time adjustment Covid-19 Furlough scheme
Detail 21		82	-38	-15		Detail 21, Time adjustment Covid-19 NPO fund
Detail 22		23	-13	-10		Detail 22, Time adjustment Covid-19 Fund for self-employed artists
Detail 23			-101	754	234	Detail 23, Recovery and Resiliency Fund
Detail 24				-925		Detail 24, Energiekostenzuschuss 1
Detail 25				-223		Detail 25, Stromkostenbremse
Detail 26	-172	29	748	-310		Detail 26, OeMAG-B9
Detail 27					-1 177	Detail 27, Energiekrisenbeitrag, Energiekostenzuschuss, Pauschalfördermodell
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-184	-3 339	-2 446	447	-1 480	
Detail 1	27	77	40	42	40	Traditional extrabudgetary funds
Detail 2	8	61	83	72	80	Outsourced activities still performed by S.1311 units (for instance Statistics Austria)
Detail 3	44	12	28	4		Chambers (associations promoting the interest of certain groups of employees or employers with compulsory membership)/central level
Detail 4	109	84	126	129	100	Extrabudgetary universities
Detail 5	-580	-3 599	-3 229	-138	-2 000	Units classified to S.1311 due to ESA 2010
Detail 6	209	25	507	339	300	Deposit guarantee scheme
Other adjustments (+/-) (please detail)	1	1	0	0	0	
Detail 1	1	1	0	0	0	Detail 1, Statistical discrepancy
Detail 2						
Detail 3						
Detail 4						
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	1 609	-27 349	-21 220	-16 794	-16 391	
(ESA 2010 accounts)						

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

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

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

Member State: Austria					
Data are in ...(millions of units of national currency)					
Date: 31/03/2023					
	2019	2020	Year 2021	2022	2023
Working balance in state government accounts	309	-1 804	-1 746	1 437	
<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	4	67	26	6	
Loans (+/-)	-1	-20	-15	6	
Equities (+/-)	-8	0	-14	0	
Other financial transactions (+/-)	13	86	55	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	8	0	0	0	
<i>Detail 1 - Other financial transactions</i>	6	86	55	0	
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	-184	-294	-672	-11	
<i>Detail 1 - Public health and care</i>	-166	-169	0	0	
<i>Detail 2 - D.73-D.75-D.99</i>	-5	-4	-10	-8	
<i>Detail 3 - Budget reform</i>	-36	-121	-661	-3	
<i>Detail 4 - Factoring</i>	23	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	8	8	8	6	
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	432	316	376	703	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other adjustments (+/-) (please detail)	-29	-273	-53	-248	
<i>Detail 1</i>	8	0	-3	-1	infrastructure projects
<i>Detail 2</i>	-10	0	0	0	interest vs. redemption
<i>Detail 3</i>	-28	-273	-49	-16	budget reform - other adjustments
<i>Detail 4</i>	0	0	0	-232	temp. estim.
<i>Detail 5</i>	0	0	0	0	other
<i>Detail 6</i>	0	0	0	0	StatDescr
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	541	-1 979	-2 059	1 893	
(ESA 2010 accounts)					

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

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

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

Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2023	2019	2020	Year 2021	2022	2023	
Working balance in local government accounts	138	-1 510	-1 792	1 117		
<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	-59	6	6	-19		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-59	6	6	-19		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	7	6	6	6		Cty of Linz: on-balance PPP, principal component
Detail 2						Non-ESVG bookings in WB: due to transition of old to new accounting rules - VRV 2015
Detail 3	-39					Vienna, Agio, F.4 not D.41
Detail 4	-43					Financial transactions (F.42, F.1) part of WB
Detail 5	2					City of St. Pölten, financial transaction (F.71) part of WB
Detail 6	14					City of Graz, financial transaction (F.71) part of WB
Detail 7				2		Klagenfurt, financial transaction in WB
Detail 8				-27		Graz, financial transactions in WB
Non-financial transactions not included in the working balance	-68	16	0	0		
Detail 1		16				Vienna Cost Reimbursement (not included in the WB)
Detail 2	-11					D.99 Several minor non-financial transactions not included in the WB
Detail 3	-85					D.92 Capital injections - quasi-corporations
Detail 4	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		
Detail 1						
Detail 2						
Other accounts payable (-)	L	L	L	L		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	1	-4	-2	2		
Net lending (+)/ net borrowing (-) of other local government bodies	37	258	158	41		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-142	96	1 366	-188		
Detail 1				214		Corrections due to incomplete quarterly accounts data of municipalities
Detail 2			1 429	-125		Vienna, correction of incorrect booking (opening balance sheet)
Detail 3				-272		Vienna, correction of incorrect booking (D.9r)
Detail 4		-1	-6	-3		Budget Reform - Accrual Adjustment
Detail 5		100	-100			Correction due to incorrect booking by municipality (typo etc.)
Detail 6		-29				Salzburg correction depreciation fixed assets
Detail 7		-56				Graz correction revaluation
Detail 8		82				Revaluation of new digital assets in Vienna (booking value to cash flow)
Detail 9	28					Vienna, correction of prior-periods' expenditure
Detail 10	-170		43			Vienna, correction of revenue from write-offs
Detail 11						
Detail 12	-1	0	0	-2		Other statistical discrepancies
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-93	-1 137	-265	953		

(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: 31/03/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in social security accounts	-108	-54	-67	-285		
<i>Basis of the working balance</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>		
Financial transactions included in the working balance	62	130	99	-5		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	62	130	99	-5		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	0	-107	-138	-259		Drawdown of reserves, included in "total revenue"
Detail 2	62	237	241	255		Build up of reserves, included in "total expenditure"
Detail 3	0	0	-4	-1		F.32 (Disposal of financial assets)
Non-financial transactions not included in the working balance	-137	-176	-188	-144		
Detail 1	-123	-101	-125	-135		Gross fixed capital formation & non-produced assets
Detail 2	1	1	2	2		D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	-14	-11	-11	-11		Benefit fund (reimbursement of cost sharing in extreme cases; predominantly dental treatment)
Detail 4	0	-65	-54	0		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	-35	-144	100		
Detail 1	0	-35	-144	100		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	261	45	269	-141		Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	119	118	115	129		
Detail 1	132	130	132	129		Depreciation of fixed assets included in "total expenditure"
Detail 2	-1	-2	-3	0		Revaluation items included in Working balance (K.7)
Detail 3	-9	-7	-10	0		Adjustment transfer central government - social insurance "Fonds für Zahngesundheit" (D.73)
Detail 4	-4	-4	-4	0		Statistical discrepancy
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	197	28	85	-347		
(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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 31/03/2023					
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-2 254	30 437	23 459	14 295	Minus EDP B.9 of S.13
Net acquisition (+) of financial assets ⁽²⁾	-2 706	10 940	-2 145	-5 883	
Currency and deposits (F.2)	-118	9 421	-1 558	-4 651	
Debt securities (F.3)	-659	-740	-387	-56	
Loans (F.4)	-2 640	-771	-1 155	-41	
Increase (+)	1 346	1 393	1 222	3 193	
Reduction (-)	-3 986	-2 164	-2 377	-3 234	
Short term loans (F.41), net	-332	-93	-222	655	
Long-term loans (F.42)	-2 309	-678	-933	-696	
Increase (+)	1 286	1 145	1 143	2 408	
Reduction (-)	-3 595	-1 824	-2 077	-3 103	
Equity and investment fund shares/units (F.5)	304	217	1 121	196	
Portfolio investments, net ⁽²⁾	441	454	706	157	
Equity and investment fund shares/units other than portfolio investments	-137	-237	415	39	
Increase (+)	183	122	520	137	
Reduction (-)	-320	-359	-105	-98	
Financial derivatives (F.71)	-178	329	-291	-706	
Other accounts receivable (F.8)	584	2 484	125	-625	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	745	-6 207	-3 191	7 665	
Net incurrence (-) of liabilities in financial derivatives (F.71)	124	289	326	254	
Net incurrence (-) of other accounts payable (F.8)	609	-5 456	-3 149	2 876	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-97	-54	-76	12	
Issuances above(-)/below(+) nominal value	-1 717	-1 916	-1 503	2 403	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1 257	1 218	1 166	1 132	
Redemptions/repurchase of debt above(+)/below(-) nominal value	7	189	0	50	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	189	-496	87	816	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	14	19	-42	123	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	358	0	0	0	
Statistical discrepancies	-667	271	243	347	
Difference between capital and financial accounts (B.9-B.9f)	-714	262	267	424	
Other statistical discrepancies (+/-)	47	9	-25	-77	
Change in general government (S.13) consolidated gross debt ^(1, 2)	-4 881	35 441	18 365	16 424	

*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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 31/03/2023					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-1 609	27 349	21 220	16 794	Minus EDP B.9 of S.1311
Net acquisition (+) of financial assets ⁽²⁾	-1 644	12 422	-184	-4 084	
Currency and deposits (F.2)	-205	9 341	-2 104	-5 706	
Debt securities (F.3)	-928	-430	-652	-78	
Loans (F.4)	-1 242	1 237	2 621	1 723	
Increase (+)	2 005	3 076	3 309	2 461	
Reduction (-)	-3 247	-1 840	-689	-738	
Short term loans (F.41), net	-961	-1 060	-264	1 958	
Long-term loans (F.42)	-282	2 296	2 885	-235	
Increase (+)	1 946	2 829	3 271	372	
Reduction (-)	-2 227	-532	-386	-608	
Equity and investment fund shares/units (F.5)	278	-121	110	-5	
Portfolio investments, net ⁽²⁾	148	22	76	76	
Equity and investment fund shares/units other than portfolio investments	130	-143	34	-81	
Increase (+)	146	21	136	15	
Reduction (-)	-16	-164	-102	-95	
Financial derivatives (F.71)	-195	299	-311	-746	
Other accounts receivable (F.8)	648	2 096	152	728	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-134	-7 507	-2 668	6 274	
Net incurrence (-) of liabilities in financial derivatives (F.71)	19	218	250	265	
Net incurrence (-) of other accounts payable (F.8)	-114	-6 716	-2 600	1 626	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-45	-16	6	13	
Issuances above(-)/below(+) nominal value	-1 717	-1 916	-1 503	2 403	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1 261	1 223	1 160	1 128	
Redemptions/repurchase of debt above(+)/below(-) nominal value	7	189	0	50	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	138	-497	53	789	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	20	7	-32	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	297	0	0	0	
Statistical discrepancies	-299	424	118	113	
Difference between capital and financial accounts (B.9-B.9f)	-334	395	123	142	
Other statistical discrepancies (+/-)	36	29	-4	-29	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-3 686	32 687	18 487	19 097	
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	241 868	273 221	288 749	306 229	
Central government gross debt (level) (b) ^(2, 5)	258 385	291 072	309 559	328 656	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	16 517	17 851	20 810	22 427	

***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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 31/03/2023					
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	-541	1 979	2 059	-1 893	Minus EDP B.9 of S.1312
Net acquisition (+) of financial assets ⁽²⁾	-693	-87	87	560	
Currency and deposits (F.2)	131	-241	122	387	
Debt securities (F.3)	127	-2	-8	105	
Loans (F.4)	-202	-403	-951	-134	
Increase (+)	1 176	573	647	704	
Reduction (-)	-1 378	-977	-1 599	-838	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-202	-403	-951	-134	
Increase (+)	1 176	573	647	704	
Reduction (-)	-1 378	-976	-1 598	-838	
Equity and investment fund shares/units (F.5)	-79	201	661	113	
Portfolio investments, net ⁽²⁾	74	232	315	45	
Equity and investment fund shares/units other than portfolio investments	-153	-31	347	67	
Increase (+)	56	6	355	69	
Reduction (-)	-210	-37	-8	-2	
Financial derivatives (F.71)	3	2	-3	-8	
Other accounts receivable (F.8)	-673	358	266	97	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	824	-458	-246	698	
Net incurrence (-) of liabilities in financial derivatives (F.71)	102	68	74	3	
Net incurrence (-) of other accounts payable (F.8)	1 029	-339	-262	432	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-26	-39	-80	-1	
Issuances above(-)/below(+) nominal value	-330	-217	-78	41	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	4	62	58	74	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	42	1	41	26	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1	7	0	123	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-263	27	194	14	
Difference between capital and financial accounts (B.9-B.9f)	-232	54	201	18	
Other statistical discrepancies (+/-)	-31	-27	-7	-5	
Change in state government (S.1312) consolidated gross debt ^(1, 2)	-673	1 462	2 094	-621	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	21 119	22 566	24 679	24 071	
State government gross debt (level) (b) ^(2, 5)	21 281	22 742	24 836	24 216	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	162	177	157	144	

***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: 31/03/2023	Year				
	2019	2020	2021	2022	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	93	1 137	265	-953	Minus EDP B.9 of S.1313
Net acquisition (+) of financial assets ⁽²⁾	-253	87	1 311	376	
Currency and deposits (F.2)	-176	127	981	1 182	
Debt securities (F.3)	-44	-218	-68	-81	
Loans (F.4)	-228	-83	149	-293	
Increase (+)	266	283	347	1 703	
Reduction (-)	-494	-366	-198	-1 996	
Short term loans (F.41), net	-24	-17	69	-1	
Long-term loans (F.42)	-204	-66	81	-291	
Increase (+)	266	283	280	1 703	
Reduction (-)	-470	-349	-199	-1 994	
Equity and investment fund shares/units (F.5)	-86	46	107	51	
Portfolio investments, net ⁽²⁾	57	153	61	-3	
Equity and investment fund shares/units other than portfolio investments	-143	-107	46	54	
Increase (+)	70	27	52	63	
Reduction (-)	-213	-134	-6	-9	
Financial derivatives (F.71)	14	28	22	38	
Other accounts receivable (F.8)	268	188	120	-521	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	604	636	1	275	
Net incurrence (-) of liabilities in financial derivatives (F.71)	3	3	2	-5	
Net incurrence (-) of other accounts payable (F.8)	570	641	29	121	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-22	-3	-11	0	
Issuances above(-)/below(+) nominal value	0	-40	-24	138	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	30	20	21	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	9	0	-6	0	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	4	-10	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	43	0	0	0	
Statistical discrepancies	-98	-178	-72	236	
Difference between capital and financial accounts (B.9-B.9f)	-113	-191	-70	277	
Other statistical discrepancies (+/-)	15	12	-2	-41	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	346	1 682	1 505	-67	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	16 510	18 193	19 669	19 603	
Local government gross debt (level) (b) ^(2, 3)	16 524	18 207	19 711	19 644	
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	14	13	43	41	

***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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 31/03/2023					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-197	-28	-85	347	Minus EDP B.9 of S.1314
Net acquisition (+) of financial assets ⁽²⁾	536	660	-284	-998	
Currency and deposits (F.2)	132	194	-556	-514	
Debt securities (F.3)	165	-148	456	-3	
Loans (F.4)	1	-6	3	-1	
Increase (+)	3	4	6	0	
Reduction (-)	-2	-11	-2	-1	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	1	-6	3	-1	
Increase (+)	3	4	6	0	
Reduction (-)	-2	-11	-2	-1	
Equity and investment fund shares/units (F.5)	189	97	257	37	
Portfolio investments, net ⁽²⁾	163	47	255	39	
Equity and investment fund shares/units other than portfolio investments	26	50	2	-2	
Increase (+)	26	50	2	0	
Reduction (-)	0	0	0	-2	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	49	523	-443	-518	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-585	277	-291	286	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-585	279	-286	286	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-2	-6	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0	
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	-35	4	13	-13	
Difference between capital and financial accounts (B.9-B.9f)	-35	4	13	-13	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-282	912	-647	-377	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1 043	2 001	1 249	866	
Social security gross debt (level) (b) ^(2, 5)	1 373	2 285	1 638	1 261	
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	330	285	389	395	

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Statement Number	Member State: Austria Data are in ...(millions of units of national currency) Date: 31/03/2023	Year				
		2019 final	2020 final	2021 final	2022 half-finalized	2023 forecast
2	Trade credits and advances (AF.81 L)	5 644	5 506	6 231	7 120	7 120
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>	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.				
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)	396 032	384 421	407 974	446 560	479 458
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					