



## Reporting of Government Deficits and Debt Levels

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

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

**Member State: Austria**

**Date: 29/09/2023**

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: 29/09/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	final	final	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	2 254	-30 437	-23 459	-15 840	-13 095
- Central government	S.1311	1 609	-27 349	-21 220	-18 407	-13 808
- State government	S.1312	541	-1 979	-2 059	1 946	706
- Local government	S.1313	-93	-1 137	-265	949	-105
- Social security funds	S.1314	197	28	85	-328	112
		final	final	final	final	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		280 540	315 981	334 284	350 698	366 193
<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	306 579	
Short-term	AF.31	7 822	19 526	17 911	20 883	
Long-term	AF.32	227 279	246 926	269 617	285 697	
Loans	AF.4	43 734	47 799	44 978	42 266	
Short-term	AF.41	2 414	7 194	3 589	2 275	
Long-term	AF.42	41 321	40 605	41 389	39 991	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	12 409	12 627	14 424	15 148	17 295
<b>Interest (consolidated)</b>	D.41 (uses)	5 636	5 117	4 482	4 213	5 704
<b>Gross domestic product at current market prices</b>	B.1*g	397 147	380 888	405 241	447 218	479 190

(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: 29/09/2023	2019	2020	Year 2021	2022	2023	
<b>Working balance in central government accounts</b>	<b>1 487</b>	<b>-22 480</b>	<b>-17 949</b>	<b>-20 762</b>	<b>-15 110</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	-1 196	-1 342	-284	728	-2 100	
Loans, granted (+)	342	334	320	369	400	
Loans, repayments (-)	-1 523	-304	-348	-455	-2 500	
Equities, acquisition (+)	2	1	1	2	L	
Equities, sales (-)	-1	-1 308	-127	-101	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	225	840	
Detail 1	569	1 684	-548	387	840	Detail 1, State guarantee system for exports - debt cancellation
Detail 2	129	-94	3	46	0	Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3	-41	93	-107	-231	0	Detail 3, Adjustments for EU structural funds
Detail 4	4	74	117	23	0	Detail 4, Time adjustments cash flow - profit and loss accounts, revenue
Other accounts payable (-)	589	-1 631	262	-1 511	1 134	
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	36		Detail 3, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 4	1	0	0	0		Detail 4, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 5	26	-76	163	-67		Detail 5, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 6	320	-679	270	-28		Detail 6, Time adjustment current transfer from federal government to social security fund (D.73)
Detail 7	24	54	42	-11	250	Detail 7, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
Detail 8	341	185	-384	-329	612	Detail 8, Time adjustments cash flow - profit and loss accounts, other expenditure
Detail 9	-63	222	248	68		Detail 9, Time adjustments fixed assets - cash flow (military equipment)
Detail 10	-138	-30	-16	-52		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	-30		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	480	Detail 23, Recovery and Resiliency Fund
Detail 24				-486		Detail 24, Energiekostenzuschuss 1
Detail 25				-222	-60	Detail 25, Stromkostenbremse
Detail 26	-172	29	748	-319	0	Detail 26, OeMAG-B9
Detail 27				-300		Detail 27, Pauschalfördermodell
Detail 28				-222	222	Detail 28, Strompreiskostenausgleich
Detail 29				-947	700	Detail 29, Covid-Epidemiegesetz Verdienstentgänge
				-1 200		Detail 30; Energiekrisenbeitrag; Energiekostenzuschuss I+II, 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	195	-2 522	
Detail 1	27	77	40	88	50	Traditional extrabudgetary funds
Detail 2	8	61	83	37	40	Outsourced activities still performed by S.1311 units (for instance Statistics Austria)
Detail 3	44	12	28	4	28	Chambers (associations promoting the interest of certain groups of employees or employers with compulsory membership)/central level
Detail 4	109	84	126	-19	50	Extrabudgetary universities
Detail 5	-580	-3 599	-3 229	-256	-3 000	Units classified to S.1311 due to ESA 2010
Detail 6	209	25	507	342	310	Deposit guarantee scheme
Other adjustments (+/-) (please detail)	1	1	0	-1	0	
Detail 1	1	1	0	-1	0	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>1 609</b>	<b>-27 349</b>	<b>-21 220</b>	<b>-18 407</b>	<b>-13 808</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: 29/09/2023	2019	2020	Year 2021	2022	2023	
<b>Working balance in state government accounts</b>	309	-1 804	-1 746	1 146		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	4	67	33	518		
Loans (+/-)	-1	-20	-15	6		
Equities (+/-)	-8	0	-14	0		
Other financial transactions (+/-)	13	86	62	512		
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	62	512		
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-184	-294	-679	-82		
<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	-669	-74		
<i>Detail 4 - Factoring</i>	23	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	8	8	8	8		
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	364		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-29	-273	-53	-8		
<i>Detail 1</i>	8	0	-3	6		infrastructure projects
<i>Detail 2</i>	-10	0	0	0		interest vs. redemption
<i>Detail 3</i>	-28	-273	-49	-14		budget reform - other
<i>Detail 4</i>	0	0	0	0		other
<i>Detail 5</i>	0	0	0	1		Stat. Discr.
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>541</b>	<b>-1 979</b>	<b>-2 059</b>	<b>1 946</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 Data are in ...(millions of units of national currency) Date: 29/09/2023	2019	2020	Year 2021	2022	2023	
<b>Working balance in local government accounts</b>	138	-1 510	-1 792	684		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	-59	6	6	-33		
Loans (+/-)	0	0	0	-7		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-59	6	6	-26		
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>	7	6	6	6		City of Linz: on-balance PPP, principal component
<i>Detail 2</i>						Non-ESVG bookings in WB: due to transition of old to new accounting rules - VRV 2015
	-39					Vienna, Agio, F.4 not D.41
	-43					Financial transactions (F.42, F.1) part of WB
	2					City of St. Pölten, financial transaction (F.71) part of WB
	14					City of Graz, financial transaction (F.71) part of WB
				2		Klagenfurt, financial transaction in WB
				-27		Graz, financial transactions in WB
				-7		Innsbruck, Superdividends
				-7		City of St. Pölten, financial transaction part of WB
Non-financial transactions not included in the working balance	-68	16	0	0		
<i>Detail 1</i>		16				Vienna Cost Reimbursement (not included in the WB)
<i>Detail 2</i>	-11					D.99 Several minor non-financial transactions not included in the WB
	-85					D.92 Capital injections - quasi-corporations
	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	-4	-2	1		
Net lending (+)/ net borrowing (-) of other local government bodies	37	258	158	242		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-142	96	1 366	55		
<i>Detail 1</i>						Corrections due to incomplete quarterly accounts data of municipalities
<i>Detail 2</i>			1 429	315		Vienna, correction of incorrect booking (opening balance sheet)
<i>Detail 3</i>				-272		Vienna, correction of incorrect booking (D.9r)
		-1	-6	4		Budget Reform - Accrual Adjustment
		100	-100			Correction due to incorrect booking by municipality (typo etc.)
		-29				Salzburg correction depreciation fixed assets
		-56				Graz correction revaluation
		82				Revaluation of new digital assets in Vienna (booking value to cash flow)
	28					Vienna, correction of prior-periods' expenditure
	-170		43			Vienna, correction of revenue from write-offs
				9		Amstetten, correction incorrect booking
	-1	0	0	0		Other statistical discrepancies
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-93</b>	<b>-1 137</b>	<b>-265</b>	<b>949</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						
Data are in ...(millions of units of national currency)						
Date: 29/09/2023						
	2019	2020	Year 2021	2022	2023	
<b>Working balance in social security accounts</b>	-108	-54	-67	-327		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	62	130	99	-7		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	62	130	99	-7		
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	254		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	-134		
Detail 1	-123	-101	-125	-125		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	101		
Detail 1	0	-35	-144	101		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	-90		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
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>197</b>	<b>28</b>	<b>85</b>	<b>-328</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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 29/09/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-2 254</b>	<b>30 437</b>	<b>23 459</b>	<b>15 840</b>	<b>Minus EDP B.9 of S.13</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2 706</b>	<b>10 940</b>	<b>-1 771</b>	<b>-4 579</b>	
Currency and deposits (F.2)	-118	9 421	-2 333	-4 736	
Debt securities (F.3)	-659	-740	-387	-26	
Loans (F.4)	-2 640	-771	-1 044	136	
Increase (+)	1 346	1 393	1 202	3 634	
Reduction (-)	-3 986	-2 164	-2 245	-3 497	
Short term loans (F.41), net	-332	-93	-234	689	
Long-term loans (F.42)	-2 309	-678	-809	-553	
Increase (+)	1 286	1 145	1 123	2 814	
Reduction (-)	-3 595	-1 824	-1 933	-3 367	
Equity and investment fund shares/units (F.5)	304	217	1 027	-187	
Portfolio investments, net <sup>(2)</sup>	441	454	706	146	
Equity and investment fund shares/units other than portfolio investments	-137	-237	321	-333	
Increase (+)	183	122	442	105	
Reduction (-)	-320	-359	-121	-439	
Financial derivatives (F.71)	-178	329	-291	-724	
Other accounts receivable (F.8)	584	2 484	1 257	958	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>745</b>	<b>-6 207</b>	<b>-3 260</b>	<b>4 886</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	124	289	326	305	
Net incurrence (-) of other accounts payable (F.8)	609	-5 456	-3 205	127	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-97	-54	-64	-76	
Issuances above(-)/below(+) nominal value	-1 717	-1 916	-1 503	2 403	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1 257	1 218	1 166	1 138	
Redemptions/repurchase of debt above(+)/below(-) nominal value	7	189	0	50	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	189	-496	87	816	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	14	19	-67	124	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	358	0	0	0	
<b>Statistical discrepancies</b>	<b>-667</b>	<b>271</b>	<b>-125</b>	<b>268</b>	
Difference between capital and financial accounts (B.9-B.9f)	-714	262	-94	290	
Other statistical discrepancies (+/-)	47	9	-31	-22	
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-4 881</b>	<b>35 441</b>	<b>18 303</b>	<b>16 414</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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 29/09/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>-1 609</b>	<b>27 349</b>	<b>21 220</b>	<b>18 407</b>	<b>Minus EDP B.9 of S.1311</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1 644</b>	<b>12 422</b>	<b>67</b>	<b>-3 574</b>	
Currency and deposits (F.2)	-205	9 341	-2 872	-5 799	
Debt securities (F.3)	-928	-430	-652	-77	
Loans (F.4)	-1 242	1 237	2 675	1 863	
Increase (+)	2 005	3 076	3 309	2 465	
Reduction (-)	-3 247	-1 840	-635	-601	
Short term loans (F.41), net	-961	-1 060	-264	1 915	
Long-term loans (F.42)	-282	2 296	2 939	-51	
Increase (+)	1 946	2 829	3 271	376	
Reduction (-)	-2 227	-532	-331	-427	
Equity and investment fund shares/units (F.5)	278	-121	110	-161	
Portfolio investments, net <sup>(2)</sup>	148	22	76	65	
Equity and investment fund shares/units other than portfolio investments	130	-143	34	-226	
Increase (+)	146	21	136	15	
Reduction (-)	-16	-164	-102	-241	
Financial derivatives (F.71)	-195	299	-311	-754	
Other accounts receivable (F.8)	648	2 096	1 117	1 353	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-134</b>	<b>-7 507</b>	<b>-2 830</b>	<b>4 324</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	19	218	250	248	
Net incurrence (-) of other accounts payable (F.8)	-114	-6 716	-2 763	-284	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-45	-16	6	-14	
Issuances above(-)/below(+) nominal value	-1 717	-1 916	-1 503	2 403	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1 261	1 223	1 160	1 132	
Redemptions/repurchase of debt above(+)/below(-) nominal value	7	189	0	50	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	138	-497	53	789	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	20	7	-32	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	297	0	0	0	
<b>Statistical discrepancies</b>	<b>-299</b>	<b>424</b>	<b>29</b>	<b>20</b>	
Difference between capital and financial accounts (B.9-B.9f)	-334	395	34	39	
Other statistical discrepancies (+/-)	36	29	-4	-19	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-3 686</b>	<b>32 687</b>	<b>18 487</b>	<b>19 178</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>241 868</b>	<b>273 221</b>	<b>288 749</b>	<b>306 518</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	258 385	291 072	309 559	328 736	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	16 517	17 851	20 810	22 218	

**\*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: 29/09/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>-541</b>	<b>1 979</b>	<b>2 059</b>	<b>-1 946</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-693</b>	<b>-87</b>	<b>127</b>	<b>924</b>	
Currency and deposits (F.2)	131	-241	121	398	
Debt securities (F.3)	127	-2	-8	105	
Loans (F.4)	-202	-403	-874	-219	
Increase (+)	1 176	573	645	791	
Reduction (-)	-1 378	-977	-1 519	-1 010	
Short term loans (F.41), net	0	0	0	1	
Long-term loans (F.42)	-202	-403	-874	-220	
Increase (+)	1 176	573	645	791	
Reduction (-)	-1 378	-976	-1 519	-1 011	
Equity and investment fund shares/units (F.5)	-79	201	620	131	
Portfolio investments, net <sup>(2)</sup>	74	232	315	45	
Equity and investment fund shares/units other than portfolio investments	-153	-31	305	86	
Increase (+)	56	6	313	96	
Reduction (-)	-210	-37	-8	-10	
Financial derivatives (F.71)	3	2	-3	-18	
Other accounts receivable (F.8)	-673	358	271	525	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>824</b>	<b>-458</b>	<b>-168</b>	<b>247</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	102	68	74	71	
Net incurrence (-) of other accounts payable (F.8)	1 029	-339	-192	-21	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-26	-39	-64	-68	
Issuances above(-)/below(+) nominal value	-330	-217	-78	41	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	4	62	50	75	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	42	1	41	26	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	1	7	0	124	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0	
<b>Statistical discrepancies</b>	<b>-263</b>	<b>27</b>	<b>83</b>	<b>162</b>	
Difference between capital and financial accounts (B.9-B.9f)	-232	54	56	162	
Other statistical discrepancies (+/-)	-31	-27	28	-1	
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-673</b>	<b>1 462</b>	<b>2 102</b>	<b>-614</b>	
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>21 119</b>	<b>22 566</b>	<b>24 687</b>	<b>24 088</b>	
State government gross debt (level) (b) <sup>(2, 5)</sup>	21 281	22 742	24 844	24 231	
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	162	177	157	143	

**\*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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 29/09/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>93</b>	<b>1 137</b>	<b>265</b>	<b>-949</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-253</b>	<b>87</b>	<b>1 507</b>	<b>841</b>	
Currency and deposits (F.2)	-176	127	974	1 175	
Debt securities (F.3)	-44	-218	-68	-85	
Loans (F.4)	-228	-83	137	-217	
Increase (+)	266	283	346	1 795	
Reduction (-)	-494	-366	-209	-2 012	
Short term loans (F.41), net	-24	-17	56	33	
Long-term loans (F.42)	-204	-66	81	-249	
Increase (+)	266	283	280	1 763	
Reduction (-)	-470	-349	-199	-2 012	
Equity and investment fund shares/units (F.5)	-86	46	52	-130	
Portfolio investments, net <sup>(2)</sup>	57	153	61	-3	
Equity and investment fund shares/units other than portfolio investments	-143	-107	-9	-127	
Increase (+)	70	27	10	12	
Reduction (-)	-213	-134	-19	-139	
Financial derivatives (F.71)	14	28	22	38	
Other accounts receivable (F.8)	268	188	390	60	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>604</b>	<b>636</b>	<b>-92</b>	<b>-352</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	3	3	2	-5	
Net incurrence (-) of other accounts payable (F.8)	570	641	-43	-343	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-22	-3	-11	-1	
Issuances above(-)/below(+) nominal value	0	-40	-24	138	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	30	26	24	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	9	0	-6	0	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	4	-35	-166	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	43	0	0	0	
<b>Statistical discrepancies</b>	<b>-98</b>	<b>-178</b>	<b>-245</b>	<b>88</b>	
Difference between capital and financial accounts (B.9-B.9f)	-113	-191	-196	92	
Other statistical discrepancies (+/-)	15	12	-49	-4	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>346</b>	<b>1 682</b>	<b>1 435</b>	<b>-373</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>16 510</b>	<b>18 193</b>	<b>19 599</b>	<b>19 227</b>	
Local government gross debt (level) (b) <sup>(2, 3)</sup>	16 524	18 207	19 641	19 268	
Local government holdings of other subsectors debt (level) (c) <sup>(3)</sup>	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: 29/09/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-197</b>	<b>-28</b>	<b>-85</b>	<b>328</b>	<b>Minus EDP B.9 of S.1314</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>536</b>	<b>660</b>	<b>-284</b>	<b>-850</b>	
Currency and deposits (F.2)	132	194	-556	-511	
Debt securities (F.3)	165	-148	456	30	
Loans (F.4)	1	-6	3	2	
Increase (+)	3	4	6	2	
Reduction (-)	-2	-11	-2	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	1	-6	3	2	
Increase (+)	3	4	6	2	
Reduction (-)	-2	-11	-2	0	
Equity and investment fund shares/units (F.5)	189	97	257	-13	
Portfolio investments, net <sup>(2)</sup>	163	47	255	39	
Equity and investment fund shares/units other than portfolio investments	26	50	2	-52	
Increase (+)	26	50	2	0	
Reduction (-)	0	0	0	-52	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	49	523	-443	-359	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-585</b>	<b>277</b>	<b>-291</b>	<b>148</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-585	279	-286	155	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-2	-6	-8	
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>-35</b>	<b>4</b>	<b>13</b>	<b>-3</b>	
Difference between capital and financial accounts (B.9-B.9f)	-35	4	13	-3	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-282</b>	<b>912</b>	<b>-647</b>	<b>-377</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1 043</b>	<b>2 001</b>	<b>1 249</b>	<b>866</b>	
Social security gross debt (level) (b) <sup>(2, 5)</sup>	1 373	2 285	1 638	1 261	
Social security holdings of other subsectors debt (level) (c) <sup>(a)</sup>	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: 29/09/2023	Year				
		2019 final	2020 final	2021 final	2022 final	2023 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	5 644	5 506	6 240	7 518	7 500
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>	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	<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>	396 010	384 826	411 549	446 927	478 879
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					