



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: 28/03/2024

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: 28/03/2024	ESA 2010 codes	Year				
		2020	2021	2022	2023	2024
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-30 437	-23 380	-14 638	-12 671	-14 503
- Central government	S.1311	-27 349	-21 141	-17 010	-9 655	-15 595
- State government	S.1312	-1 979	-2 059	1 946	-500	616
- Local government	S.1313	-1 137	-265	921	-1 899	122
- Social security funds	S.1314	28	85	-496	-617	354
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		315 939	334 284	350 693	371 143	386 517
<i>By category:</i>						
Currency and deposits	AF.2	1 730	1 779	1 853	1 934	
Debt securities	AF.3	266 452	287 527	306 579	326 806	
Short-term	AF.31	19 526	17 911	20 883	21 047	
Long-term	AF.32	246 926	269 617	285 697	305 759	
Loans	AF.4	47 757	44 978	42 261	42 403	
Short-term	AF.41	6 193	3 589	2 275	2 398	
Long-term	AF.42	41 563	41 389	39 985	40 005	
General government expenditure on:						
Gross fixed capital formation	P.51g	12 627	14 424	15 170	16 806	17 705
Interest (consolidated)	D.41 (uses)	5 117	4 490	4 213	5 576	7 191
Gross domestic product at current market prices	B.1*g	380 888	405 241	447 218	477 249	498 974

(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)	2020	2021	2022	2023	2024	
Date: 28/03/2024						
Working balance in central government accounts	-22 480	-17 949	-20 762	-8 023	-20 855	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-1 342	-284	728	-3 126	600	
Loans, granted (+)	334	320	369	407	800	
Loans, repayments (-)	-304	-348	-455	-2 951	-200	
Equities, acquisition (+)	1	1	2	2	0	
Equities, sales (-)	-1 308	-127	-101	-448	0	
Other financial transactions (+/-)	-65	-130	914	-136	L	
of which: transactions in debt liabilities (+/-)	0	0	0	0	L	
of which: net settlements under swap contracts (+/-)	-69	-69	-71	-151	L	
Detail 1	4	-61	-16	15		Detail 1, Reserves (cash buildup minus drawdown)
Detail 2	-69	-69	-71	-151		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	-47	-71	-45	-38	0	
Detail 1	-29	-16	-22	-13		Detail 1, State guarantee system for exports - debt cancellation
Detail 2	0	-34	-1	2		Detail 2, Receivables and payables in the context of EFSF financing
Detail 3	-18	-21	-22	-26		Detail 3, Write-off of maintenance payments (D.99pay)
Difference between interest paid (+) and accrued (D.41)(-)	-268	-196	2 764	3 310	2 500	
Other accounts receivable (+)	1 757	-526	389	595	750	
Detail 1	1 684	-548	556	447	750	standard consumption tax, mineral oil tax and tobacco tax; 2020/2021 also income tax and corporation tax; 2022/2023 also tax on non-ETS emissions
Detail 2	-94	3	46	-27		Detail 2, Pre-financing to EU for agricultural subsidies
Detail 3	93	-107	-231	233		Detail 3, Adjustments for EU structural funds
Detail 4	74	117	23	-69		Detail 4, Time adjustments cash flow - profit and loss accounts, revenue
Detail 5		9	-5	2		Detail 5, Brexit Adjustment Reserve
Other accounts payable (-)	-1 631	331	-277	-159	3 190	
Detail 1	-71	64	113	-13		Detail 1, EU Own resources
Detail 2	-887	-1 344	491	-201		Detail 2, Change in financial assets of taxpayers (prepayments exceeding tax due)
Detail 3	22	36	134	71	100	Detail 3, Time adjustment federal nursing scheme expenditure federal government/social security fund (D.73)
Detail 4	0	0	6	1		Detail 4, Time adjustment Nachtschwerarbeitergesetz federal government/social security fund (D.73)
Detail 5	-76	163	-67	0		Detail 5, Time adjustment transfers from federal government to SCHIG/ÖBB Infrastruktur/ÖBB Personenverkehr (D.73)
Detail 6	-679	270	-15	-270		Detail 6, Time adjustment current transfer from federal government to social security fund (D.73)
Detail 7	54	42	-11	35		Detail 7, Time adjustments cash flow - profit and loss accounts, expenditure regarding military equipment (P.51)
Detail 8	185	-384	-33	380	1 141	Detail 8, Time adjustments cash flow - profit and loss accounts, other expenditure
Detail 9	222	248	68	427	700	Detail 9, Time adjustments fixed assets - cash flow (military equipment)
Detail 10	-30	-16	-52	0		Detail 10, Time adjustments fixed assets - cash flow (other equipment)
Detail 11	0	-127	-71	-57		Detail 11, Time adjustment emission permits
Detail 12	-39	130	130	130	130	Detail 12, Time adjustment UMTS licences
Detail 13	115					Detail 13, Time adjustment stability fee
Detail 14	3	6	9	13		Detail 14, compensation for the takeover of Bank Austria pensioners in ASVG
Detail 15	9	40	0	0		Detail 15, Time Adjustment employment bonus
Detail 16	-19	-20	-30	-160		Detail 16, Other write-offs
Detail 17	0	-21	-22	0		Detail 17, Time adjustment SMP transfers to Greece
Detail 18	105	51	-134	-17		Detail 18, Time adjustment Covid-19 Härtefallfonds
Detail 19	-677	525	152	0		Detail 19, Time adjustment Covid-19 Furlough scheme
Detail 20	82	-38	-15	-18		Detail 20, Time adjustment Covid-19 NPO fund
Detail 21	23	-13	-10	0		Detail 21, Time adjustment Covid-19 Fund for self-employed artists
Detail 22		-32	904	147	-1 014	Detail 22, Recovery and Resiliency Fund
Detail 23			-461	458	0	Detail 23, Energiekostenzuschuss 1
Detail 24			-149	-31	100	Detail 24, Stromkostenbremse
Detail 25	29	748	-26	-707		Detail 25, OeMAG-B9
Detail 26			-55	-33	80	Detail 26, Pauschalfördermodell
Detail 27			-185	185	0	Detail 27, Stromkostenausgleich
Detail 28			-947	1 052	400	Detail 28, Covid-Epidemiegesetz Verdienstentgänge
Detail 29				-1 553	1 553	Detail 29, Energiekostenzuschuss 2
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-3 339	-2 446	195	-2 213	-1 780	
Detail 1	77	40	88	77	100	Traditional extrabudgetary funds
Detail 2	61	83	37	22	50	Outsourced activities still performed by S.1311 units (for instance Statistics Austria)
Detail 3	12	28	4	12	20	Chambers (associations promoting the interest of certain groups of employees or employers with compulsory membership)/central level
Detail 4	84	126	-19	153	150	Extrabudgetary universities
Detail 5	-3 599	-3 229	-256	-2 783	-2 400	Units classified to S.1311 due to ESA 2010
Detail 6	25	507	342	306	300	Deposit guarantee scheme
Other adjustments (+/-) (please detail)	1	0	-1	0	0	
Detail 1	1	0	-1	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)	-27 349	-21 141	-17 010	-9 655	-15 595	

(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	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 28/03/2024						
Working balance in state government accounts	-1 804	-1 746	1 146	-1 838		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	67	33	518	112		
Loans (+/-)	-20	-15	6	32		
Equities (+/-)	0	-14	0	0		
Other financial transactions (+/-)	86	62	512	79		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	86	62	512	79		Detail 1 - other financial transactions
Detail 2						
Non-financial transactions not included in the working balance	-294	-679	-82	38		
Detail 1	-169	0	0	0		Detail 1 - Public health and care
Detail 2	-4	-10	-8	-6		Detail 2 - D.73-D.75-D.99
Detail 3	-121	-669	-74	44		Detail 3 - Budget reform
Difference between interest paid (+) and accrued (D.41)(-)	8	8	8	6		
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	316	376	364	203		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-273	-53	-8	979		
Detail 1	0	-3	6	-1		infrastructure projects
Detail 2	0	0	0	0		interest vs. redemption
Detail 3	-273	-49	-14	-17		budget reform
Detail 4	0	0	0	999		temp. estim.
Detail 5	0	0	0	0		other
Detail 6	0	0	1	-2		StatDescr
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	-1 979	-2 059	1 946	-500		

(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: 28/03/2024	2020	2021	Year 2022	2023	2024	
Working balance in local government accounts	-1 510	-1 792	684	-1 757		
<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	6	6	-61	26		
Loans (+/-)	0	0	-7	-6		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	6	6	-54	32		
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>	6	6	6	12		City of Linz: on-balance PPP, principal component
<i>Detail 2</i>			2			Klagenfurt, financial transaction in WB
			-27			Graz, financial transactions in WB
			-7			Innsbruck, Superdividends
			-23	20		Graz, revaluation
			-6			Fußach, transaction in equity
Non-financial transactions not included in the working balance	16	0	0	-16		
<i>Detail 1</i>	16					Vienna Cost Reimbursement (not included in the WB)
<i>Detail 2</i>				-16		Graz, Correction for swap-losses
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	-4	-2	1	1		
Net lending (+) net borrowing (-) of other local government bodies	258	158	242	65		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	96	1 366	55	-219		
<i>Detail 1</i>				338		Corrections due to incomplete quarterly accounts data of municipalities
<i>Detail 2</i>		1 429	315	-8		Vienna, correction of incorrect booking (opening balance sheet)
<i>Detail 3</i>			-272	-531		Vienna, correction of incorrect booking (D.9r)
	-1	-6	4	-18		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)
		43				Vienna, correction of prior-periods' expenditure
						Vienna, correction of revenue from write-offs
			9			Amstetten, correction incorrect booking
	0	0	0	0		Other statistical discrepancies
Net lending (+) net borrowing (-) (B.9) of local government (S.1313)	-1 137	-265	921	-1 899		
<i>(ESA 2010 accounts)</i>						

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

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

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Austria	Year				
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024
Date: 28/03/2024					
Working balance in social security accounts	-54	-67	-327	-620	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	130	99	-6	46	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	130	99	-6	46	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Detail 1	-107	-138	-259	-222	Drawdown of reserves, included in "total revenue"
Detail 2	237	241	254	268	Build up of reserves, included in "total expenditure"
Detail 3	0	-4	0	-1	F.32 (Disposal of financial assets)
Non-financial transactions not included in the working balance	-176	-188	-142	-133	
Detail 1	-101	-125	-132	-142	Gross fixed capital formation & non-produced assets
Detail 2	1	2	2	2	D.74 (Reimbursement for medical care of nonresident persons)
Detail 3	-11	-11	-11	-11	Benefit fund (reimbursement of cost sharing in extreme cases; predominantly dental treatment)
Detail 4	-65	-54	0	18	Covid-19 related deferrals of social contributions
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	Accounting basis of the working balance is "accrual"
Other accounts receivable (+)	-35	-144	-25	75	
Detail 1	-35	-144	53	16	Time Adjustment COVID-related transfers from central government to health insurance
Detail 2	0	0	-78	58	Time Adjustment transfers from central government to health insurance funds (for one-off measures in the context of high inflation)
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	45	269	-127	-116	Details see Questionnaire relating to the EDP notification tables (table 3)
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	118	115	131	131	
Detail 1	130	132	129	131	Depreciation of fixed assets included in "total expenditure"
Detail 2	-2	-3	0	0	Revaluation items included in Working balance (K.7)
Detail 3	-7	-10	6	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)	28	85	-496	-617	

(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: 28/03/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	30 437	23 380	14 638	12 671	Minus EDP B.9 of S.13
Net acquisition (+) of financial assets ⁽²⁾	11 848	-1 843	-3 787	2 563	
Currency and deposits (F.2)	9 406	-2 333	-4 736	1 786	
Debt securities (F.3)	-740	-387	-26	374	
Loans (F.4)	-320	-797	395	171	
<i>Increase (+)</i>	1 644	2 023	3 940	10 882	
<i>Reduction (-)</i>	-1 963	-2 820	-3 545	-10 710	
Short term loans (F.41), net	-80	-234	689	-58	
Long-term loans (F.42)	-240	-562	-294	230	
<i>Increase (+)</i>	1 436	1 945	3 097	10 509	
<i>Reduction (-)</i>	-1 676	-2 507	-3 391	-10 280	
Equity and investment fund shares/units (F.5)	182	1 000	-90	508	
Portfolio investments, net ⁽²⁾	454	706	146	-98	
Equity and investment fund shares/units other than portfolio investments	-272	294	-237	606	
<i>Increase (+)</i>	105	442	105	767	
<i>Reduction (-)</i>	-377	-148	-342	-161	
Financial derivatives (F.71)	329	-291	-724	-246	
Other accounts receivable (F.8)	2 991	965	1 395	-30	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-7 361	-3 126	5 416	5 047	
Net incurrence (-) of liabilities in financial derivatives (F.71)	289	326	306	591	
Net incurrence (-) of other accounts payable (F.8)	-6 565	-3 082	657	241	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-46	-64	-76	233	
Issuances above(-)/below(+) nominal value	-1 916	-1 503	2 403	4 334	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1 205	1 169	1 138	-28	
Redemptions/repurchase of debt above(+)/below(-) nominal value	189	0	50	16	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-497	95	816	-341	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-20	-67	124	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	474	-66	141	169	
Difference between capital and financial accounts (B.9-B.9f)	416	-73	164	200	
Other statistical discrepancies (+/-)	58	7	-22	-31	
Change in general government (S.13) consolidated gross debt ^(1,2)	35 398	18 345	16 409	20 450	

*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: 28/03/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	27 349	21 141	17 010	9 655	Minus EDP B.9 of S.1311
Net acquisition (+) of financial assets ⁽²⁾	13 489	80	-2 857	4 583	
Currency and deposits (F.2)	9 341	-2 872	-5 799	1 855	
Debt securities (F.3)	-430	-652	-77	357	
Loans (F.4)	1 719	2 925	2 128	2 805	
Increase (+)	3 318	3 611	2 733	3 909	
Reduction (-)	-1 599	-686	-606	-1 104	
Short term loans (F.41), net	-1 017	-261	1 915	204	
Long-term loans (F.42)	2 736	3 186	213	2 602	
Increase (+)	3 110	3 572	665	3 251	
Reduction (-)	-374	-386	-451	-650	
Equity and investment fund shares/units (F.5)	-121	110	-161	21	
Portfolio investments, net ⁽²⁾	22	76	65	73	
Equity and investment fund shares/units other than portfolio investments	-143	34	-226	-52	
Increase (+)	21	136	15	19	
Reduction (-)	-164	-102	-241	-71	
Financial derivatives (F.71)	299	-311	-754	-269	
Other accounts receivable (F.8)	2 681	879	1 805	-186	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-8 531	-2 761	5 005	5 402	
Net incurrence (-) of liabilities in financial derivatives (F.71)	218	250	248	597	
Net incurrence (-) of other accounts payable (F.8)	-7 740	-2 693	397	606	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-16	6	-14	234	
Issuances above(-)/below(+) nominal value	-1 916	-1 503	2 403	4 334	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1 223	1 160	1 132	-14	
Redemptions/repurchase of debt above(+)/below(-) nominal value	189	0	50	16	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-497	53	789	-371	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	7	-32	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	381	26	20	141	
Difference between capital and financial accounts (B.9-B.9f)	352	30	38	164	
Other statistical discrepancies (+/-)	29	-4	-19	-23	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	32 687	18 487	19 178	19 780	
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	273 390	288 914	306 518	323 070	
Central government gross debt (level) (b) ^(2, 5)	291 072	309 559	328 736	348 517	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	17 682	20 644	22 218	25 447	

***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: 28/03/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	1 979	2 059	-1 946	500	Minus EDP B.9 of S.1312
Net acquisition (+) of financial assets ⁽²⁾	-176	127	924	1 043	
Currency and deposits (F.2)	-241	121	398	566	
Debt securities (F.3)	-2	-8	105	69	
Loans (F.4)	-404	-874	-219	158	
Increase (+)	573	645	791	842	
Reduction (-)	-977	-1 519	-1 010	-684	
Short term loans (F.41), net	0	0	1	0	
Long-term loans (F.42)	-403	-874	-220	158	
Increase (+)	573	645	791	843	
Reduction (-)	-977	-1 519	-1 011	-685	
Equity and investment fund shares/units (F.5)	211	620	131	542	
Portfolio investments, net ⁽²⁾	232	315	45	-69	
Equity and investment fund shares/units other than portfolio investments	-21	305	86	611	
Increase (+)	6	313	96	708	
Reduction (-)	-27	-8	-10	-97	
Financial derivatives (F.71)	2	-3	-18	-1	
Other accounts receivable (F.8)	258	271	525	-291	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-382	-168	247	159	
Net incurrence (-) of liabilities in financial derivatives (F.71)	68	74	71	13	
Net incurrence (-) of other accounts payable (F.8)	-257	-192	-21	-26	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-46	-64	-68	-1	
Issuances above(-)/below(+) nominal value	-217	-78	41	137	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	62	50	75	6	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	41	26	31	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	7	0	124	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	40	83	162	-44	
Difference between capital and financial accounts (B.9-B.9f)	66	56	162	-56	
Other statistical discrepancies (+/-)	-26	28	-1	12	
Change in state government (S.1312) consolidated gross debt ^(1,2)	1 462	2 102	-614	1 659	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	22 566	24 687	24 082	25 735	
State government gross debt (level) (b) ^(2,5)	22 742	24 844	24 231	25 890	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	177	157	149	155	

*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: 28/03/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1 137	265	-921	1 899	Minus EDP B.9 of S.1313
Net acquisition (+) of financial assets ⁽²⁾	149	1 480	937	-47	
Currency and deposits (F.2)	112	974	1 175	-271	
Debt securities (F.3)	-218	-68	-85	-52	
Loans (F.4)	-72	137	-217	209	
Increase (+)	296	346	1 795	9 650	
Reduction (-)	-367	-209	-2 012	-9 441	
Short term loans (F.41), net	-5	56	33	148	
Long-term loans (F.42)	-67	81	-249	61	
Increase (+)	283	280	1 763	9 509	
Reduction (-)	-350	-199	-2 012	-9 448	
Equity and investment fund shares/units (F.5)	7	25	-33	-86	
Portfolio investments, net ⁽²⁾	153	61	-3	-139	
Equity and investment fund shares/units other than portfolio investments	-146	-36	-30	53	
Increase (+)	42	10	12	57	
Reduction (-)	-187	-46	-43	-3	
Financial derivatives (F.71)	28	22	37	10	
Other accounts receivable (F.8)	292	390	60	143	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	355	-90	-190	17	
Net incurrence (-) of liabilities in financial derivatives (F.71)	3	2	-4	-4	
Net incurrence (-) of other accounts payable (F.8)	392	-43	-343	-115	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	5	-11	-1	0	
Issuances above(-)/below(+) nominal value	-40	-24	138	162	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	30	20	21	-26	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	2	0	0	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-34	-35	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	6	-175	-33	70	
Difference between capital and financial accounts (B.9-B.9f)	-6	-172	-33	73	
Other statistical discrepancies (+/-)	13	-2	0	-3	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1 647	1 480	-207	1 938	
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	17 982	19 433	19 227	21 108	
Local government gross debt (level) (b) ^(a, 3)	17 995	19 476	19 268	21 207	
Local government holdings of other subsectors debt (level) (c) ^(a)	13	43	41	99	

***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: 28/03/2024	Year				
	2020	2021	2022	2023	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-28	-85	496	617	Minus EDP B.9 of S.1314
Net acquisition (+) of financial assets ⁽²⁾	660	-284	-1 021	-340	
Currency and deposits (F.2)	194	-556	-511	-364	
Debt securities (F.3)	-148	456	30	-43	
Loans (F.4)	-6	3	2	-1	
Increase (+)	4	6	2	1	
Reduction (-)	-11	-2	0	-1	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-6	3	2	-1	
Increase (+)	4	6	2	1	
Reduction (-)	-11	-2	0	-1	
Equity and investment fund shares/units (F.5)	97	257	-13	31	
Portfolio investments, net ⁽²⁾	47	255	39	37	
Equity and investment fund shares/units other than portfolio investments	50	2	-52	-6	
Increase (+)	50	2	0	0	
Reduction (-)	0	0	-52	-6	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	523	-443	-530	36	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	277	-291	152	43	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	279	-286	159	43	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-2	-6	-8	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	4	13	-4	19	
Difference between capital and financial accounts (B.9-B.9f)	4	13	-4	19	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	912	-647	-377	338	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	2 001	1 249	866	1 230	
Social security gross debt (level) (b) ^(2, 5)	2 285	1 638	1 261	1 599	
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	285	389	395	369	

***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: 28/03/2024		Year				
		2020	2021	2022	2023	2024
Statement Number		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	5 504	6 240	7 338	7 211	7 200
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	308	308	308	308	308
	<i>Institutional characteristics:</i>	<p>With the purpose to minimize financing expenditures, enterprises – owned totally by the federal government – had - until the end of 2002 - permission to obtain financing via federal government bonds ("Rechtsträgerfinanzierung"). To this end the Federal Republic of Austria emitted bonds or took out loans in its own name and passed them on to the respective enterprise. Interest payments and debt redemption have been paid in full by the respective enterprise to the federal government.</p>				
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:	-111	-111	-111	-111	
	ii) the reasons for these differences:	Nullkupon-Anleihen Kärntner Ausgleichszahlungsfonds (ab 2016)				
10	Gross National Income at current market prices (B.5*g)(2)	384 826	411 549	446 927	475 778	497 436
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					