Federal Ministry
Finance
Republic of Austria

Report on Federal Shareholdings 2027 and 2028

Report pursuant to Section § 42(5) of the Federal Budget Act 2013 (BHG 2013)

Vienna, June 2026

Summary

The federal government currently holds **direct and majority shareholdings in 102 companies**. In fiscal year 2025, these companies generated total revenues[1] of €33.2 billion, employed 129,269 full-time equivalents (FTEs), and reported total assets of €362.4 billion.

Payments to shareholdings

Planned payments to shareholdings (excluding pensions and personnel offices) increase in the **Draft Federal Budget 2027** by €149.4 million to **€14,251.6 million** and in the **Draft Federal Budget 2028** by €146.3 million to **€14,398.0 million**.

In mn €	Preliminary Outturn 2025	BVA* 2026	→ Δ 26/27	BVA-E** 2027	→ Δ 27/28	BVA-E** 2028
General Budget Transactions - excluding CH 23	**13,524.3**	**14,102.2**	*+149.4*	**14,251.6**	*+146.3*	**14,398.0**
Change compared to the previous year	*-110.3*	*+577.9*		*+149.4*		*+146.3*
	-0.8%	*+4.3%*		*+1.1%*		*+1.0%*
Arbeitsmarktservice AMS	*1,037.9*	*1,097.8*	*+20.2*	*1,118.0*	*+3.0*	*1,121.0*
Austria Wirtschaftsservice GmbH	*664.6*	*293.6*	*+81.5*	*375.1*	*+167.1*	*542.3*
Bundes-Sport GmbH	*153.9*	*151.0*	*+18.3*	*169.3*	*-0.4*	*169.0*
Institute of Science and Technology Austria	*165.6*	*171.0*	*+17.2*	*188.2*		*188.2*
Österreichische Agentur für Gesundheit und Ernährungssicherheit GmbH (AGES)	*139.6*	*112.4*	*+16.0*	*128.4*		*128.4*
Österreichische Bundesbahnen-Holding AG (Konzern)	*3,804.2*	*4,390.0*	*+233.2*	*4,623.2*	*+47.9*	*4,671.1*
Österreichische Forschungsförderungsgmbh	*760.8*	*933.5*	*-174.0*	*759.5*	*-14.3*	*745.2*
Universitäten (23 Units)	*5,211.4*	*5,315.9*	*-125.7*	*5,190.3*	*-34.6*	*5,155.7*

*) Draft Annual Budget
**) Draft Annual Budget Estimate

Higher payments to shareholdings (excluding pensions and personnel offices) in the Draft Federal Budget 2027 are recorded particularly by the ÖBB Group (+€233.2 million) for investments and by aws (federal promotional bank) (+€81.5 million), in particular in connection with the Site Safeguarding Act 2025 (Standortabsicherungsgesetz – SAG). While coverage in 2026 is achieved through reallocations, SAG payments are budgeted for the first time in 2027, resulting in an increase of €75.0 million compared to the Federal Budget 2026. This is offset by declining payments to FFG (-€174.0 million) due to reprioritisation of subsidies and declining e-mobility subsidies.

[1] For reasons of readability, this report uses the abbreviated term “revenues” throughout the main text instead of the full metric “revenues and other operating income.” For the exact methodological definition, see Chapter 6.2 Explanations of key terms and indicators.
*BVA = Bundesvoranschlag (Draft Annual Budget)
**BVA-E= Bundesvoranschlag-Entwurf (Draft Annual Budget Estimate)

Payments in the Draft Federal Budget 2028 amount to €14,398.0 million. The increase of €146.3 million compared to the Draft Federal Budget 2027 is primarily due to higher payments to aws (+€167.1 million), mainly for the industrial electricity price, and to the ÖBB Group (+€47.9 million) resulting from offsetting effects for public service obligations (-€222.7 million) and for payments to ÖBB-Infrastruktur AG (+€270.6 million).

Receipts from shareholdings

Receipts (excluding pensions and personnel offices) in the **Draft Federal Budget 2027** decrease by €42.2 million to **€1,933.5 million**. In the **Draft Federal Budget 2028**, receipts increase by €91.2 million to **€2,024.8 million**.

In mn €	Preliminary Outturn 2025	BVA* 2026	→ Δ 26/27	BVA-E** 2027	→ Δ 27/28	BVA-E** 2028
General Budget Transactions - excluding CH 23	**1,822.1**	**1,975.7**	*-42.2*	**1,933.5**	*+91.2*	**2,024.8**
Change compared to the previous year	*-657.8*	*+153.7*		*-42.2*		*+91.2*
	-26.5%	*+8.4%*		*-2.1%*		*+4.7%*
Arbeitsmarktservice AMS	*100.0*	*395.9*	*-113.9*	*282.0*	*-25.0*	*257.0*
Österreichische Beteiligungs AG (ÖBAG)	*766.9*	*793.0*	*+56.0*	*849.0*	*+64.0*	*913.0*
Österreichische Bundesforste AG	*20.0*	*15.4*	*+21.5*	*36.9*	*-0.7*	*36.2*
Verbund AG (Konzern)	*496.1*	*450.0*		*450.0*	*+50.0*	*500.0*

In the Draft Federal Budget 2027, receipts amount to €1,933.5 million. Compared to the Federal Budget 2026, this represents a decrease of €42.2 million. This development is primarily attributable to AMS (-€113.9 million), as the planned dissolution of the labour market reserve is lower than in the Federal Budget 2026. These lower receipts are partially offset by higher dividends from ÖBAG (+€56.0 million) and Bundesforste (federal forests) (+€20.0 million).

In the Draft Federal Budget 2028, receipts are budgeted at €2,024.8 million, representing an increase of €91.2 million compared to the Draft Federal Budget 2027. The increase is essentially due to higher dividends from ÖBAG (+€64.0 million) and Verbund (+€50.0 million).

Business results of the Shareholdings - 2025	Revenue	Total Assets	Personnel		
	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE
Sum Top-10-Units	**30,055.9**	**97,913.8**	**110,029.0**	**10,066.0**	91.5
AMS	1,119.0	683.8	5,915.0	518.9	87.7
ASFINAG	2,845.8	20,700.2	3,253.0	321.8	98.9
Bundesmuseen (8 Units)	284.0	447.4	2,116.0	146.6	69.3
BRZ	566.4	356.7	1,854.0	229.4	123.7
Bundestheater-Konzern	302.2	255.2	2,524.0	239.4	94.8
ÖBAG	1.2	3,635.2	24.0	5.0	212.5
ÖBB-Konzern	8,944.6	46,875.8	46,839.0	3,736.9	79.8
SCHIG	1,612.9	942.8	135	14.6	108.9
Universitäten (23 Units)	6,366.2	5,407.1	42,950.0	4,247.0	98.9
Verbund AG	8,013.6	18,609.7	4,421.0	606.5	137.2
OeNB	-717.2	255,960.9	1,205.0	208.5	173.1
Remaining Units	3,839.0	8,544.6	18,035.0	1,816.4	100.7
Sum	**33,177.7**	**362,419.2**	**129,269.0**	**12,091.0**	**93.5**

Revenues and other operating income

Revenues and other operating income of the federal government's shareholdings amounted to a total of €33.2 billion in 2025. The Top 10 Units account for more than 90% of revenues, at €30.1 billion. The largest share was generated by the ÖBB Group, closely followed by Verbund AG and the universities.

Total assets

The total assets of all 102 shareholdings amounted to €362.4 billion, of which €256.0 billion are attributable to the OeNB. The Top 10 Units together report total assets of €97.9 billion. Total assets of the ÖBB Group stood at €46.9 billion in 2025, followed by ASFINAG at €20.7 billion and Verbund at €18.6 billion.

Personnel

The units covered in the report employed a total of 129,269 full-time equivalents (FTEs) in 2025 and recorded personnel expenditure of €12.1 billion. The Top 10 Units account for 110,029 FTEs and personnel expenditure of €10.1 billion. The highest employment level and personnel expenditure were reported by the ÖBB Group, with 46,839 FTEs and €3.7 billion, and the universities, with 42,950 FTEs and €4.2 billion.

Content

1. Overview

The federal government currently holds **direct and majority shareholdings in 102 companies**. These include

- Companies and public-law institutions (including the universities but excluding social security providers; cf. Section 67(1)(2) Federal Budget Act 2013 [BHG 2013]) that are subject to federal supervision (Section 42(5) BHG 2013).
- Public-law legal entities whose legal form is designated differently by federal law.
- Public enterprises. In addition to 100% shareholdings, all majority shareholdings are included, i.e. all affiliated companies in which the federal government holds more than 50% of equity.

The successor companies of the Post and Telegraph Administration and Bundesimmobiliengesellschaft mbH (BIG) are not covered here, as they are shareholdings of Österreichische Beteiligungs AG (ÖBAG), in which the federal government does not hold a direct stake.[2]

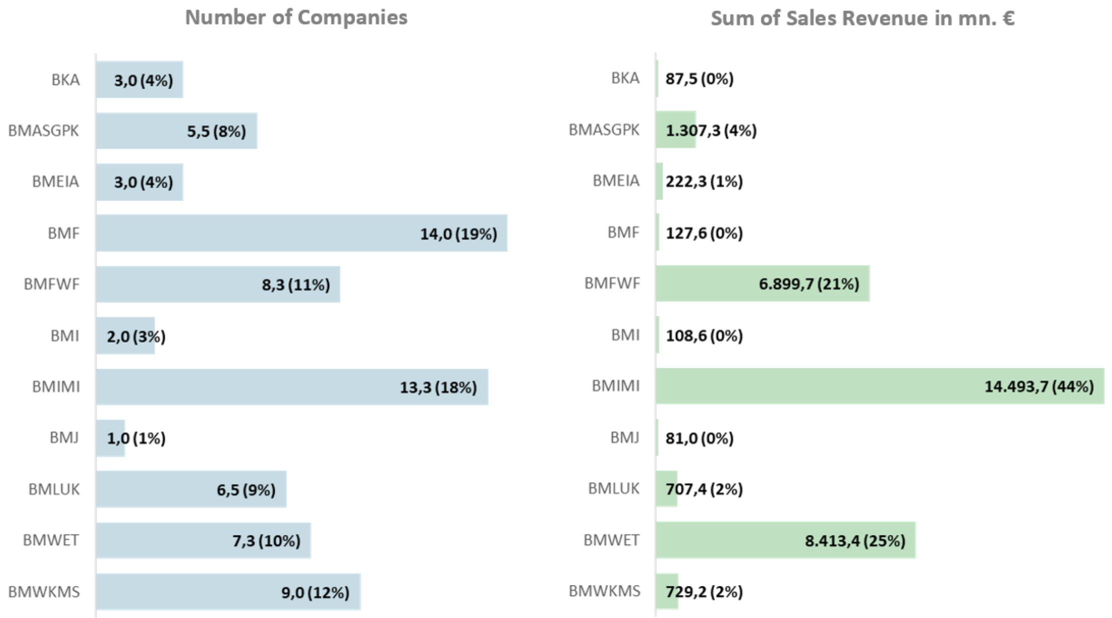
1.1. Federal shareholdings by owner

Figure 1 shows the distribution of the shareholdings covered in this report across owner representatives, both by number of shareholdings (left) and by total revenues (right). Shareholdings with multiple owners were allocated proportionally to the respective ministries. The 23 universities and the eight federal museums covered in the report were each counted as one unit.

The Federal Ministry for Innovation, Mobility and Infrastructure (BMIMI) holds the largest share of shareholdings, at 19%. This is followed by the Federal Ministry of Finance (BMF) with 18%, the Federal Ministry for Housing, Arts, Culture, Media and Sport (BMWKMS) with 12%, the Federal Ministry for Women, Science and Research (BMFWF) with 11%, and the Federal Ministry for Economy, Energy and Tourism (BMWET) with 10%.

[2] In addition to the units in which the federal government holds a direct majority stake, the shareholding and financial controlling reports also include those in which the federal government holds an indirect majority stake.

Figure 1: Distribution of shareholdings across owner representatives



Single-digit shares are recorded for the Federal Ministry for Agriculture, Forestry, Climate and Environmental Protection, Regions and Water Management (BMLUK) with 9%, the Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection (BMASGPK) with 8%, the Federal Ministry for European and International Affairs (BMEIA) with 4%, the Federal Chancellery (BKA) with 4%, the Federal Ministry of the Interior (BMI) with 3%, and the Federal Ministry of Justice (BMJ) with 1%.

Taken together, the shareholdings of BMIMI, BMWET and BMFWF alone generate almost 90% of total revenues of the units covered. For BMIMI, with a share of 44%, this is primarily attributable to the ÖBB Group and ASFINAG.

BMWET, with a share of 25%, is the owner representative for Verbund AG. BMFWF accounts for 21% of revenues, in particular from the universities. The remaining 12% are attributable to shareholdings with other portfolios as owner representatives.

Below, all units covered in the report are listed alphabetically by owner representative (federal ministries). In addition to the name, the federal share, the sector according to the

European System of Accounts (ESA), and the operational focus of the shareholding are provided.

With regard to the ESA sector, a distinction is made between government units and public corporations (see explanation in Chapter 1.3). The universities and the federal museums are each listed as a group.

Table 1: List of shareholdings, alphabetically by owner representative

Company Name	Federal Share	Sector	Operational Focus
Federal Chancellery (BKA) - Number: 3 (4%) | Sales Revenue: 87.5 mn € (0%)			
Bundesstelle für Sektenfragen	100.0%	Cent.Gov.	Shared Services & Other Service Providers
Familie & Beruf Management GmbH	100.0%	Cent.Gov.	Shared Services & Other Service Providers
Statistik Österreich	100.0%	Cent.Gov.	Data & Analysis
Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection (BMASGPK) - Number: 5.5 (8%) | Sales Revenue: 1,307.3 mn € (4%)			
Arbeitsmarktservice AMS	100.0%	Cent.Gov.	Shared Services & Other Service Providers
Bundesanstalt Fachstelle Normungsbeteiligung	100.0%	Cent.Gov.	Supervision & Regulation
Fachstelle für tiergerechte Tierhaltung und Tierschutz	100.0%	Cent.Gov.	Supervision & Regulation
Gesundheit Österreich GmbH	100.0%	Cent.Gov.	Education & Research
IEF-Service GmbH (Insolvenz-Entgelt-Fonds Service GmbH)	100.0%	Cent.Gov.	Finance & Shareholding Management
Österreichische Agentur für Gesundheit und Ernährungssicherheit GmbH (AGES) (Eigentümer BMASGPK und BMLUK)	100.0%	Cent.Gov.	Supervision & Regulation
Federal Ministry for European and International Affairs (BMEIA) - Number: 3 (4%) | Sales Revenue: 222.3 mn € (1%)			
Austrian Development Agency GmbH (ADA)	100.0%	Cent.Gov.	Funding Bodies
Diplomatische Akademie Anstalt Public Rechts	100.0%	Cent.Gov.	Education & Research
Österreich Institut GmbH (Konzern)	100.0%	Cent.Gov.	Education & Research
Federal Ministry of Finance (BMF) - Number: 1 (19%) | Sales Revenue: 127.6 mn € (0%)			
ABBAG – Abbaumanagementgesellschaft des Bundes	100.0%	Cent.Gov.	Finance & Shareholding Management
Abschlussprüferaufsichtsbehörde (APAB)	100.0%	Cent.Gov.	Supervision & Regulation
Buchhaltungsagentur des Bundes (BHAG)	100.0%	Cent.Gov.	Shared Services & Other Service Providers
Bundesbeschaffung GmbH (BBG)	100.0%	Cent.Gov.	Shared Services & Other Service Providers
Bundespensionskasse AG	100.0%	Public	Finance & Shareholding Management
Bundesrechenzentrum GmbH (BRZ; Konzern)	100.0%	Cent.Gov.	Shared Services & Other Service Providers
Felbertauernstraße AG	60.6%	Public	Infrastructure
Finanzmarktaufsichtsbehörde (FMA)	100.0%	Cent.Gov.	Supervision & Regulation
Großglockner Hochalpenstraßen AG	79.0%	Public	Infrastructure
Internationales Amtssitz- und Konferenzzentrum Wien AG (IAKW)	100.0%	Public	Infrastructure
Monopolverwaltung GmbH	100.0%	Cent.Gov.	Supervision & Regulation
Oesterreichische Nationalbank (OeNB)	100.0%	Public	Finance & Shareholding Management
Österreichische Bundesfinanzierungsagentur (ÖBFA)	100.0%	Cent.Gov.	Finance & Shareholding Management
Villacher Alpenstraßen GmbH	70.6%	Public	Infrastructure
Federal Ministry of Women, Science and Research (BMFWF) - Number: 8.3 (11%) | Sales Revenue: 6,899.7 mn € (21%)			
Agentur für Qualitätssicherung und Akkreditierung Austria	100.0%	Cent.Gov.	Supervision & Regulation
Forschungs-, Wissenschafts-, Innovations- und Technologieentwicklungsrat (Eigentümer BMFWF, BMIMI, BMWET)	100.0%	Cent.Gov.	Data & Analysis
Geosphere Austria	100.0%	Cent.Gov.	Data & Analysis
Institute of Science and Technology Austria (IST Austria)	50.0%	Cent.Gov.	Education & Research
OeAD-GmbH – Agentur für Bildung und Internationalisierung	100.0%	Cent.Gov.	Funding Bodies
Österreichische Akademie der Wissenschaften (ÖAW, Konzern)	100.0%	Cent.Gov.	Education & Research
Österreichische Bibliothekenverbund und Service GesmbH	100.0%	Cent.Gov.	Education & Research
Österreichische Mensen BetriebsgmbH	100.0%	Public	Education & Research

continued

Universitäten (gesamt)	100.0%	Cent.Gov.	Education & Research
Akademie der bildenden Künste Wien[1]	100.0%	Cent.Gov.	Education & Research
Alpen-Adria-Universität Klagenfurt[1]	100.0%	Cent.Gov.	Education & Research
Interdisciplinary Transformation University Austria (IT:U)[1]	100.0%	Cent.Gov.	Education & Research
Johannes Kepler Universität Linz[1]	100.0%	Cent.Gov.	Education & Research
Karl-Franzens-Universität Graz[1]	100.0%	Cent.Gov.	Education & Research
Medizinische Universität Graz[1]	100.0%	Cent.Gov.	Education & Research
Medizinische Universität Innsbruck[1]	100.0%	Cent.Gov.	Education & Research
Medizinische Universität Wien[1]	100.0%	Cent.Gov.	Education & Research
Montanuniversität Leoben[1]	100.0%	Cent.Gov.	Education & Research
Mozarteum Salzburg[1]	100.0%	Cent.Gov.	Education & Research
Paris-Lodron-Universität Salzburg[1]	100.0%	Cent.Gov.	Education & Research
Technische Universität Graz[1]	100.0%	Cent.Gov.	Education & Research
Technische Universität Wien[1]	100.0%	Cent.Gov.	Education & Research
Universität für angewandte Kunst Wien[1]	100.0%	Cent.Gov.	Education & Research
Universität für BodenCulture Wien[1]	100.0%	Cent.Gov.	Education & Research
Universität für künstlerische und industrielle Gestaltung Linz[1]	100.0%	Cent.Gov.	Education & Research
Universität für Musik und darstellende Kunst Graz[1]	100.0%	Cent.Gov.	Education & Research
Universität für Musik und darstellende Kunst Wien[1]	100.0%	Cent.Gov.	Education & Research
Universität für Weiterbildung Krems (Donau-Universität Krems)[1]	100.0%	Cent.Gov.	Education & Research
Universität Innsbruck[1]	100.0%	Cent.Gov.	Education & Research
Universität Wien[1]	100.0%	Cent.Gov.	Education & Research
Veterinärmedizinische Universität Wien[1]	100.0%	Cent.Gov.	Education & Research
Wirtschaftsuniversität Wien[1]	100.0%	Cent.Gov.	Education & Research
Federal Ministry of the Interior (BMI) - Number: 2 (3%) | Sales Revenue: 108.6 mn € (0%)			
Bundesagentur für Betreuungs- und Unterstützungsleistungen Gesellschaft mit beschränkter Haftung (kurz: BBU-GmbH)	100.0%	Cent.Gov.	Shared Services & Other Service Providers
KZ-Gedenkstätte Mauthausen/Mauthausen Memorial	100.0%	Cent.Gov.	Culture
Federal Ministry for Innovation, Mobility and Infrastructure (BMIMI) - Number: 13.3 (18%) | Sales Revenue: 14,493.7 mn € (44%)			
AIT Austrian Institute of Technology GmbH (Konzern)	50.5%	Cent.Gov.	Education & Research
ASFINAG - Autobahnen- und Schnellstraßen-Finanzierungs-AG (Konzern)	100.0%	Public	Infrastructure
Austria Tech - Gesellschaft des Bundes für technologiepolitische Maßnahmen GmbH	100.0%	Cent.Gov.	Data & Analysis
Austria Wirtschaftsservice GmbH (Eigentümer BMWET und BMIMI)	100.0%	Cent.Gov.	Funding Bodies
Austro Control Österreichische Gesellschaft für Zivilluftfahrt mbH	100.0%	Public	Supervision & Regulation
Forschungs-, Wissenschafts-, Innovations- und Technologieentwicklungsrat (Eigentümer BMFWF, BMIMI, BMWET)	100.0%	Cent.Gov.	Data & Analysis
Graz-Köflacher Bahn und Busbetrieb GmbH	100.0%	Public	Infrastructure
Lokalbahn Lambach-Vorchdorf-Eggenberg AG	72.5%	Public	Infrastructure
One Mobility GmbH	64.4%	Cent.Gov.	Infrastructure
Österreichische Bundesbahnen-Holding AG (Konzern)	100.0%	Cent.Gov.	Infrastructure
Österreichische ForschungsförderungsgmbH (Eigentümer BMWET und BMIMI)	100.0%	Cent.Gov.	Funding Bodies
Schienen- Control Österr. Gesellschaft für Schienenverkehrsmarktregulierung mbH	100.0%	Cent.Gov.	Supervision & Regulation
SchienenInfrastructure - DienstleistungsgmbH	100.0%	Cent.Gov.	Infrastructure
Silicon Austria Labs GmbH	50.1%	Public	Education & Research
Via Donau - Österr. Wasserstraßen-GmbH	100.0%	Cent.Gov.	Infrastructure
Federal Ministry of Justice (BMJ) - Number: 1 (1%) | Sales Revenue: 81.0 mn € (0%)			
Justizbetreuungsagentur	100.0%	Cent.Gov.	Shared Services & Other Service Providers
Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management (BMLUK) - Number: 6.5 (9%) | Sales Revenue: 707.4 mn € (2%)			
Agrarmarkt Austria (AMA)	100.0%	Cent.Gov.	Funding Bodies
Bundesforschungs- und Ausbildungszentrum für Wald, Naturgefahren und Landschaft	100.0%	Cent.Gov.	Education & Research

continued

Landwirtschaftliche Bundesversuchswirtschaften GmbH	100.0%	Public	Education & Research
Österreichische Agentur für Gesundheit und Ernährungssicherheit GmbH (AGES) (Eigentümer BMASGPK und BMLUK)	100.0%	Cent.Gov.	Supervision & Regulation
Österreichische Bundesforste AG	100.0%	Public	Infrastructure
Spanische Hofreitschule – Lipizzanergestüt Piber	100.0%	Public	Culture
Umweltbundesamt GmbH	100.0%	Cent.Gov.	Data & Analysis
Federal Ministry of Economy, Energy and Tourism (BMWET) - Number: 7.3 (10%) | Sales Revenue: 8,413.4 mn € (25%)			
Austria Wirtschaftsservice GmbH (Eigentümer BMWET und BMIMI)	100.0%	Cent.Gov.	Funding Bodies
Austrian Business Agency Österr. Industrieansiedlungs- und WirtschaftswerbungsgmbH	100.0%	Cent.Gov.	Shared Services & Other Service Providers
Energie - Control Austria	100.0%	Cent.Gov.	Supervision & Regulation
Forschungs-, Wissenschafts-, Innovations- und Technologieentwicklungsrat (Eigentümer BMFWF, BMIMI, BMWET)	100.0%	Cent.Gov.	Data & Analysis
Österreichische Beteiligungs AG (ÖBAG)	100.0%	Cent.Gov.	Finance & Shareholding Management
Österreichische ForschungsförderungsgmbH (Eigentümer BMWET und BMIMI)	100.0%	Cent.Gov.	Funding Bodies
Schloß Schönbrunn Culture- und BetriebsgmbH	100.0%	Public	Culture
Schönbrunner Tiergarten GmbH	100.0%	Public	Culture
Verbund AG (Konzern)	51.0%	Public	Infrastructure
Federal Ministry of Housing, Arts, Culture, Media and Sport (BMWKMS) - Number: 9 (12%) | Sales Revenue: 729.2 mn € (2%)			
Austria Film und Video GmbH	100.0%	Cent.Gov.	Culture
Bundesmuseen	100.0%	Cent.Gov.	Culture
Albertina²	100.0%	Cent.Gov.	Culture
Kunsthistorisches Museum mit Weltmuseum Wien und Theatermuseum Wien (KHM-Museumsverband)²	100.0%	Cent.Gov.	Culture
MAK-Österreichisches Museum für Angewandte Kunst²	100.0%	Cent.Gov.	Culture
Museum moderner Kunst Stiftung Ludwig Wien (MUMOK)²	100.0%	Cent.Gov.	Culture
Naturhistorisches Museum²	100.0%	Cent.Gov.	Culture
Österreichische Galerie Belvedere²	100.0%	Cent.Gov.	Culture
Österreichische Nationalbibliothek²	100.0%	Cent.Gov.	Culture
Technisches Museum Wien mit Österreichischer Mediathek²	100.0%	Cent.Gov.	Culture
Bundes-Sport GmbH	100.0%	Cent.Gov.	Funding Bodies
Bundestheater-Holding GmbH (Konzern)	100.0%	Cent.Gov.	Culture
Museumsquartier Errichtungs- u. BetriebsgmbH	75.0%	Cent.Gov.	Culture
Nationale Anti-Doping Agentur Austria GmbH	55.0%	Cent.Gov.	Supervision & Regulation
Österreichisches Filminstitut	100.0%	Cent.Gov.	Funding Bodies
Rundfunk- und Telekom RegulierungsGmbH	100.0%	Cent.Gov.	Supervision & Regulation
Wiener Zeitung GmbH	100.0%	Public	Culture

¹) The individual universities are grouped together in addition to the unit group "Universitäten (total)".
²) The individual museums are grouped together in addition to the unit group "Bundesmuseen".

1.2. Federal shareholdings by operational focus

The 102 shareholdings in this report are clustered into eight operational focuses. Table 2 presents these clusters together with selected indicators for 2025. The overview shows that there are, in part, considerable differences between clusters with regard to corporate indicators and the degree of integration with the federal government.

The number of shareholdings also varies significantly by operational focus. While larger clusters, such as Education & Research with 34 shareholdings or Culture with 16 shareholdings, comprise a large number of units, the Data & Analysis cluster has a significantly lower number, with 5 shareholdings. A detailed overview of the shareholdings by cluster is provided in Chapter 4.

Table 2: Federal shareholdings by cluster

2025	Number of	Revenue	Total Assets	Personnel			Payments and Receipts	
	Units	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE	in mn €	in mn €
Infrastructure	13	21,935.3	88,057.1	56,599	4,853.8	85.8	3,886.6	910.0
Education & Research	34	7,286.9	6,632.7	48,490	4,769.6	98.4	5,708.1	1.0
Finanzen & Beteiligungsmgmt.	6	-682.1	262,806.2	1,412	236.2	167.3	12.3	771.9
Funding Bodiesn	7	895.3	1,404.1	1,966	190.7	97.0	1,890.7	25.2
Culture	16	767.7	962.8	5,541	454.8	82.1	396.1	14.0
Supervision & Regulation	12	821.4	1,092.4	3,616	506.6	140.1	212.3	0.0
Data & Analysisn	5	188.6	215.1	1,550.9	139.2	89.7	131.7	
Shared Services & Other Service Pro	9	1,964.5	1,248.9	10,094	940.2	93.2	1,286.5	100.0
Sum	**102**	**33,177.6**	**362,419.2**	**129,269**	**12,091.0**	**853.4**	**13,524.3**	**1,822.1**

Revenues[3]: The Infrastructure cluster generated revenues of €21,935.3 million in 2025. With €7,286.9 million, the Education & Research cluster achieved the second-highest revenues. The lowest revenues were recorded by the Data & Analysis cluster, at €188.6 million.

The differences between clusters are attributable, inter alia, to the number and size of shareholdings within the clusters as well as to their differing tasks and fields of activity.Many federal shareholdings perform tasks that are not, or only to a limited extent, associated with the generation of revenues. The Finance & Asset Management cluster reports negative revenues due to the strongly negative net interest result of the OeNB.

[3] …and other operating income

Personnel expenditure: With regard to personnel expenditure (see definition in chapter 6.2), the Infrastructure and Education & Research clusters are at a comparable level, with €4,853.8 million and €4,769.6 million, respectively. The remaining clusters record significantly lower personnel expenditure. The Shared Services & Other Service Providers cluster ranks third, at €940.0 million. The lowest personnel expenditure is reported by the Data & Analysis cluster, at €139.2 million.

Headcount (FTEs): Clear differences emerge between clusters in terms of headcount (see definition in chapter 6.2). The infrastructure cluster records the highest headcount, with a total of 56,599 full-time equivalents (FTEs) employed in 2025, in particular at the ÖBB Group. The Education & Research cluster also reports a high headcount of 48,490 FTEs, primarily due to university staff. The lowest values are recorded by the Finance & Asset Management cluster, which employed a total of 1,412 FTEs in 2025.

Personnel expenditure per FTE: The highest values are recorded by the Finance & Asset Management cluster and the Supervision & Regulation cluster, at €167.3 thousand and €140.1 thousand, respectively. The remaining clusters lie well below these levels. The lowest personnel expenditure per FTE is reported by the Culture cluster, at €82.1 thousand.

Total assets: In particular, the Finance & Asset Management cluster differs from the other clusters. This is predominantly attributable to the OeNB, which occupies a special position due to its central monetary policy role.

Financial linkages with the federal budget

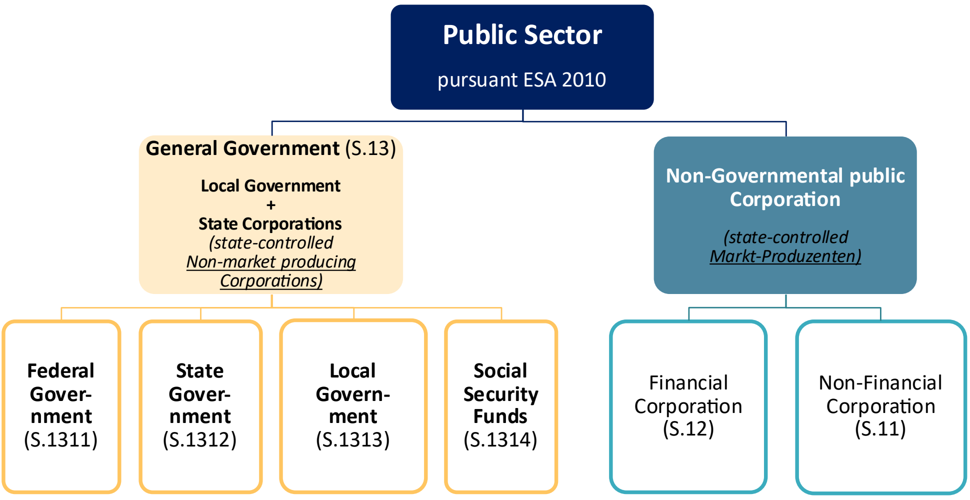
Payments from the federal budget: Payments (general budget – excluding Budget Chapter[4] 23, pensions for civil servants) for 2025 amounted to a total of €13,524.3 million. The highest payments, at €5,708.1 million, were allocated to the Education & Research cluster, followed by the infrastructure cluster with €3,886.6 million. The lowest payments in 2025 were recorded by the Finance & Asset Management cluster, at €12.3 million.

Receipts into the federal budget: In 2025, total receipts from shareholdings (general budget – excluding Budget Chapter 23, pensions for civil servants) amounted to €1,822.1 million. The predominant share stems from dividends paid by ÖBAG in the Finance & Asset Management cluster and by Verbund AG and ASFINAG in the Infrastructure cluster.

[4] Abbreviation of Budget Chapter for this report: CH.

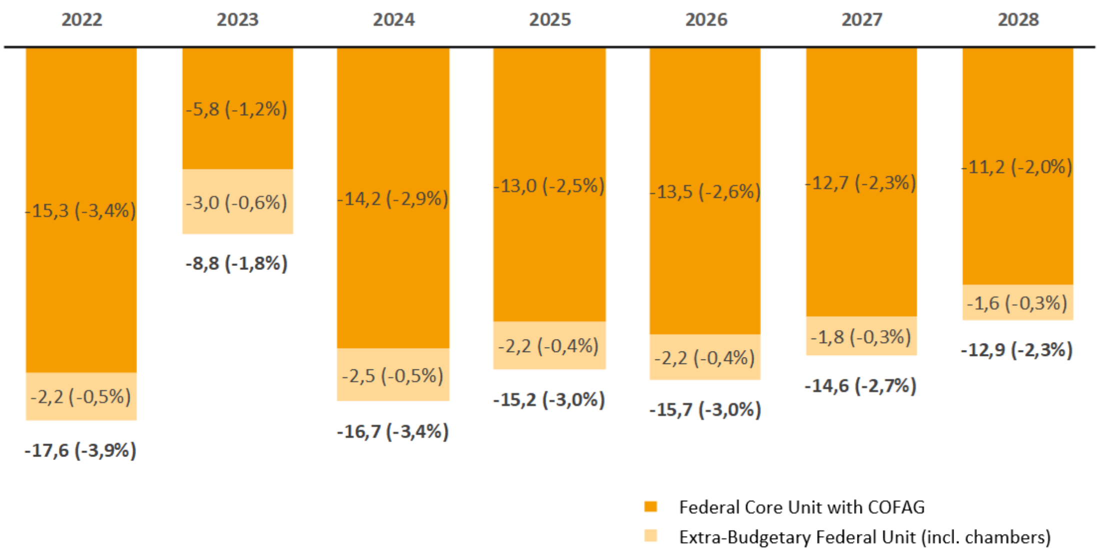
1.3. Federal shareholdings from an ESA perspective

Figure 2: Government units and public corporations according to ESA



Most of the federal shareholdings covered in this report are classified in the national accounts according to the European System of Accounts (ESA 2010) as belonging to the government sector (S.13), more precisely to the central government sector (S.1311). As a result, the expenditure and revenue of these extra-budgetary units are counted as government expenditure and revenue according to ESA, meaning that their surpluses or deficits have a direct impact on **the Maastricht balance of the central government sector**.

Figure 3: Maastricht balance of the central government sector in € billion and % of GDP



Source: BMF own Graphic (until 2025 on the basis of Statistik Austria)

Figure 3 shows the development of the Maastricht balance of the central government sector, broken down into the core federal government unit and the extra-budgetary units of the federal government according to ESA (including chambers and funds)[5]. The extra-budgetary units of the federal government also include units that are not part of the basic population of this report and can be accessed in their entirety on the Statistics Austria website.[6]

In 2025, the deficit of the extra-budgetary units amounted to €2.2 billion or 0.4% of GDP, thus accounting for around 15% of the Maastricht deficit at federal level of €15.2 billion or 3.0% of GDP. The largest part of the deficit of the extra-budgetary units is attributable to those companies within the ÖBB Group that are classified in the government sector: ÖBB-Infrastruktur AG (€2.4 billion) and ÖBB-Personenverkehr AG (€0.2 billion), each due to their investment activities.

By 2028, the deficit of the extra-budgetary federal units is planned to decline to €1.6 billion or 0.3% of GDP.

The Maastricht debt level of all extra-budgetary federal units according to ESA amounted to €39.1 billion or 7.6% of GDP in 2025. The largest contribution to the federal government's debt level comes from ÖBB (ÖBB-Personenverkehr AG and ÖBB-Infrastruktur AG) and Bundesimmobiliengesellschaft mbH (BIG).

Classification into the government sector

All government-controlled companies are assigned to the public sector, but not all government-controlled companies are classified into the government sector (see Figure 2). The distinction between government units and non-government public corporations is based on several criteria.

A key criterion is whether the revenues of the shareholdings mainly originate from the state/federal government (**non-market producer**) or whether revenues are mainly generated from sales, i.e. through the sale of products and services on the open market (**market producer**). If the revenues of a unit are predominantly, i.e. more than 50%,

[5] COFAG was assigned to the core federal government unit in the present analysis.
[6] https://www.statistik.at/statistiken/volkswirtschaft-und-oeffentliche-finanzen/oeffentliche-finanzen/oeffentliche-finanzen/oeffentlicher-sektor

derived from the state (and thus not generated through market-based income), the shareholding is classified into the government sector.

A further criterion is whether the services provided by the company are performed mainly for the state/federal government. If this is the case, the company is classified in the government sector. Examples include Bundesimmobiliengesellschaft (BIG), Bundesrechenzentrum (BRZ), and Österreichische Beteiligungs AG (ÖBAG).

Of the 102 shareholdings in this report, 83 are to be assigned to the government sector. Due to their classification as market producers by Statistics Austria, the following units are not part of the government sector according to ESA:

Non-financial corporations S.11:

- Austro Control Österreichische Gesellschaft für Zivilluftfahrt mbH
- Autobahnen- und Schnellstraßen-Finanzierungs AG (ASFINAG)
- Felbertauernstraße AG
- Graz-Köflacher Bahn und Busbetrieb GmbH
- Großglockner Hochalpenstraßen AG
- Internationales Amtssitz- und Konferenzzentrum Vienna AG (IAKW)
- Landwirtschaftliche Bundesversuchswirtschaften GmbH
- Lokalbahn Lambach-Vorchdorf-Eggenberg AG
- Parts of the ÖBB Group (all units except ÖBB-Infrastruktur AG and ÖBB-Personenverkehr AG)
- Österreichische Bundesforste AG
- Österreichische Mensen BetriebsgmbH
- Schloß Schönbrunn Kultur- und BetriebsgmbH
- Schönbrunner Tiergarten GmbH
- Silicon Austria Labs GmbH
- Spanische Hofreitschule – Lipizzanergestüt Piber
- Verbund AG
- Villacher Alpenstraßen GmbH
- Viennaer Zeitung GmbH

Financial corporation S.12:

- Bundespensionskasse AG
- Oesterreichische Nationalbank (OeNB)

The ÖBB Group represents a special case. The two largest subsidiaries—ÖBB-Infrastruktur AG and ÖBB-Personenverkehr AG—are classified in the government sector, subsector central government (S.1311). ÖBB-Holding AG and all subsidiaries other than ÖBB-Infrastruktur and ÖBB-Personenverkehr are assigned to non-financial corporations (S.11).

2. Linkages with the federal budget

The linkages are divided into payments from the federal government to a shareholding and receipts from a shareholding into the federal budget within a given financial year (= calendar year). The focus of the analysis is on the comparison of the Draft Federal Budget 2027 with the Federal Budget 2026, as well as the comparison between Draft Federal Budget 2027 and Draft Federal Budget 2028.

Table 3: Payments and receipts of the shareholdings

In mn €	Preliminary Outturn 2025	BVA* 2026	→ Δ 26/27	BVA-E** 2027	→ Δ 27/28	BVA-E** 2028
General Budget Transactions – excluding CH 23 Pensions – Civil Servants						
Payments	13,524.3	14,102.2	*+149.4*	14,251.6	*+146.3*	14,398.0
Receipts	1,822.1	1,975.7	*-42.2*	1,933.5	*+91.2*	2,024.8
General Budget Transactions – CH 23 Pensions – Civil Servants						
Payments	3,017.0	2,625.0	*+28.8*	2,653.8	*+24.5*	2,678.3
Receipts	410.1	274.2	*-20.6*	253.6	*-27.6*	226.0
Personnel Offices						
Payments	367.6	440.1	*-25.8*	414.3	*-20.9*	393.3
Receipts	367.6	440.1	*-25.8*	414.3	*-20.9*	393.3

*) Draft Annual Budget
**) Draft Annual Budget Estimate

Payments to and receipts from shareholdings are divided into three areas:

- General budget – excluding Budget Chapter 23, pensions for civil servants
- General budget – Budget Chapter 23, pensions for civil servants
- Personnel payments for civil servants in outsourced companies (personnel offices)

The analysis is conducted separately, as there are specific features in the accounting and budgeting, in particular for Budget Chapter 23, pensions for civil servants, and for personnel offices.

2.1. General Budget Transactions

Payments – excluding pensions

Payments to shareholdings from the general budget (excluding Budget Chapter 23, pensions for civil servants) increase by €149.4 million compared to the Federal Budget 2026, reaching **€14,251.6 million** in the **Draft Federal Budget 2027**. Higher payments occur in particular for the ÖBB Group (+€233.2 million from Budget Chapter 41, Mobility), affecting ÖBB-Infrastruktur AG (+€181.1 million) and public service obligations (+€52.1 million). Higher appropriations are also budgeted for aws (+€81.5 million, of which +€90.2 million from Budget Chapter 40, Economy), in particular in connection with the Site Safeguarding Act 2025 (Standortabsicherungsgesetz – SAG). While coverage in 2026 is achieved through reallocations, SAG payments are budgeted for the first time in 2027, resulting in an increase of €75.0 million compared to the Federal Budget 2026.

Lower payments occur in particular for universities from Budget Chapter 31, Women, Science and Research (-€125.7 million), whereby the decrease primarily reflects a reallocation to the RTI Pact. Adding the €150 million per year that, according to the FORWIT recommendations, are additionally allocated competitively by the FWF for universities' basic research, the universities' budget remains largely stable in nominal terms compared to the record level in 2026. Further reduced payments concern FFG (-€174.0 million). These result from lower payments from Budget Chapter 34, Innovation and Technology (Research), of €45.5 million due to reprioritisation of funding and reallocations related to space, as well as from declining e-mobility subsidies in Budget Chapter 41, Mobility (-€101.0 million).

Table 4: Payments to shareholdings: General Budget Transactions – excluding Budget Chapter 23

In mn €	Preliminary Outturn 2025	BVA* 2026	→ Δ 26/27	BVA-E** 2027	→ Δ 27/28	BVA-E** 2028
General Budget Transactions - excluding CH 23	**13,524.3**	**14,102.2**	*+149.4*	**14,251.6**	*+146.3*	**14,398.0**
Change compared to the previous year	*-110.3*	*+577.9*		*+149.4*		*+146.3*
	-0.8%	*+4.3%*		*+1.1%*		*+1.0%*
Infrastructure	3,886.6	4,500.6	+224.9	4,725.5	+44.0	4,769.5
Österreichische Bundesbahnen-Holding AG (Konzern) | CH 41	*3,804.2*	*4,390.0*	*+233.2*	*4,623.2*	*+47.9*	*4,671.1*
Graz-Köflacher Bahn und Busbetrieb GmbH | CH 41	*3.2*	*4.0*	*-1.0*	*3.0*		*3.0*
Via Donau - Österr. Wasserstraßen-GmbH | CH 41	*42.0*	*40.9*	*-5.0*	*35.9*	*+0.2*	*36.1*
Restliche Beteiligungen	*37.2*	*65.7*	*-2.3*	*63.4*	*-4.1*	*59.3*
Education & Research	5,708.1	5,825.0	-93.3	5,731.7	-31.3	5,700.4
Universitäten (23 Units) | CH 31	*5,211.4*	*5,315.9*	*-125.7*	*5,190.3*	*-34.6*	*5,155.7*
AIT Austrian Institute of Technology GmbH (Konzern) | CH 34	*67.2*	*68.6*	*+13.6*	*82.2*	*+2.9*	*85.1*
Institute of Science and Technology Austria | CH 31	*165.6*	*171.0*	*+17.2*	*188.2*		*188.2*
Österreichische Akademie der Wissenschaften (ÖAW, Konzern) | CH 31	*175.3*	*176.3*		*176.3*		*176.3*
Restliche Beteiligungen	*88.7*	*93.1*	*+1.6*	*94.7*	*+0.4*	*95.1*
Finance & Shareholding Management	12.3	14.0	+1.4	15.4	+0.5	15.9
Funding Bodies	1,890.7	1,634.3	-36.4	1,597.9	+157.5	1,755.4
Agrarmarkt Austria (AMA) | CH 42	*69.4*	*60.0*	*+14.0*	*74.0*		*74.0*
Austria Wirtschaftsservice GmbH | CH 17, 33, 34, 40, 43, 45	*664.6*	*293.6*	*+81.5*	*375.1*	*+167.1*	*542.3*
CH 33 Economy (Research)	*37.6*	*44.3*	*+3.7*	*48.0*	*-3.7*	*44.3*
CH 34 Innovation and Technology (Research)	*33.9*	*39.3*	*-10.7*	*28.6*	*-4.8*	*23.8*
CH 40 Economy	*555.0*	*193.7*	*+90.2*	*283.9*	*+177.8*	*461.7*
Remaining CHs (17, 43, 45)	*38.1*	*16.3*	*-1.6*	*14.7*	*-2.2*	*12.5*

Austrian Development Agency GmbH (ADA) | CH 12	133.6	113.9	+0.1	114.0	+5.0	119.0
Bundes-Sport GmbH | CH 17	153.9	151.0	+18.3	169.3	-0.4	169.0
Österreichische ForschungsförderungsgmbH | CH 15, 17, 31, 33, 34, 40, 41, 42	760.8	933.5	-174.0	759.5	-14.3	745.2
CH 17 Housing, Media, Telecommunications and Sport	11.6	165.4	-2.6	162.8	+4.3	167.1
CH 33 Economics (Research)	171.3	144.5	-0.1	144.4	-3.9	140.5
CH 34 Innovation and Technology (Research)	406.3	387.8	-45.5	342.3	-17.7	324.6
CH 41 Mobility	39.3	192.9	-101.0	91.9	+4.1	96.0
Remaining Subdvisions (15, 31, 40, 42)	132.3	42.9	-24.8	18.1	-1.1	17.0
Remaining Holdings	108.4	82.3	+23.6	106.0	-0.0	106.0
Culture	396.1	399.5	+9.7	409.3	+1.2	410.5
Bundestheater-Holding GmbH (Konzern) | CH 32	203.8	203.8		203.8		203.8
Bundesmuseen (8 Units) | CH 32	157.2	156.2	-6.0	150.2		150.2
Remaining Holdings	35.2	39.6	+15.7	55.3	+1.2	56.5
Supervision & Regulation	212.3	228.0	+20.9	248.9	+1.1	250.0
Austro Control Österreichische Gesellschaft für Zivilluftfahrt mbH | CH 41	13.4	13.1	+4.3	17.4	+0.7	18.1
Österreichische Agentur für Gesundheit und Ernährungssicherheit GmbH (AGES) | CH 24, 42, 43	139.6	112.4	+16.0	128.4		128.4
CH 24 Health	100.8	73.6	+16.0	89.6		89.6
CH 42 Agriculture, Forestry, Regions and Water Mgmt.	33.4	33.3		33.3		33.3
CH 43 Environment, Climate and Circular Economy	5.5	5.5		5.5		5.5
Rundfunk- und Telekom RegulierungsGmbH | CH 10, 15, 17	41.7	83.9	+0.4	84.2	+0.2	84.5
CH 10 Federal Chancellery	4.8					
CH 15 Financial Administration	3.4					
CH 17 Housing, Media, Telecommunications and Sport	33.6	83.9	+0.4	84.2	+0.2	84.5
Remaining Holdings	17.5	18.6	+0.3	18.8	+0.2	19.1
Data & Analysis	131.7	157.5	+2.5	159.9	-15.5	144.4
Geosphere Austria | CH 31	43.4	45.1		45.1		45.1
Statistik Österreich | CH 10	56.4	69.4		69.4		69.4
Umweltbundesamt GmbH | CH 43	27.2	37.5	+3.0	40.5	-15.5	25.0
Remaining Holdings	4.7	5.4	-0.5	4.9		4.9
Shared Services & Other Service Providers	1,286.5	1,343.3	+19.7	1,363.0	-11.2	1,351.9
Arbeitsmarktservice AMS | CH 20	1,037.9	1,097.8	+20.2	1,118.0	+3.0	1,121.0
Buchhaltungsagentur des Bundes (BHAG) | CH 45	32.2	33.5	+3.8	37.3	-0.8	36.5
Bundesagentur für Betreuungs- und Unterstützungsleistungen | CH 13, 18	108.7	117.4	-14.8	102.6	-2.7	99.9
CH 13 Justice	22.5	21.0	-2.3	18.7	-0.5	18.2
CH 18 Immigration	86.2	96.4	-12.5	83.9	-2.2	81.7
Justizbetreuungsagentur | CH 13	93.1	80.6	+8.6	89.2	-9.7	79.5
Remaining Holdings	14.5	14.0	+2.0	16.0	-1.0	14.9

*) Draft Annual Budget

**) Draft Annual Budget Estimate

In the **Draft Federal Budget 2028**, budgeted **payments** to shareholdings amount to **€14,398.0 million**, representing an increase of €146.3 million compared to the Draft Federal Budget 2027. The increase is essentially attributable to the ÖBB Group (+€47.9 million from Budget Chapter 41, Mobility, thereof +€270.6 million for ÖBB-Infrastruktur AG and -€222.7 million for public service obligations) and aws (+€167.1 million, thereof +€177.8 million from Budget Chapter 40, Economy, in particular for the industrial electricity price.

Receipts – without pensions

In the Draft Federal Budget 2027, total receipts from the general budget (excluding Budget Chapter 23, pensions for civil servants) from the units covered in the Shareholding Report are budgeted at €1,933.5 million – a decrease of €42.2 million compared to the Federal Budget 2026. Receipts from AMS decline by €113.9 million, as the planned dissolution of the labour market reserve is lower than in the Federal Budget 2026. This decrease is partially offset by higher dividends from ÖBAG (+€56.0 million, to €849.0 million) and Bundesforste (+€20.0 million, to €30.0 million).

Table 5: Receipts from shareholdings: General Budget Transactions – excluding Budget Chapter 23

In mn €	Preliminary Outturn 2025	BVA* 2026	→ Δ 26/27	BVA-E** 2027	→ Δ 27/28	BVA-E** 2028
General Budget Transactions - excluding CH 23	**1,822.1**	**1,975.7**	*-42.2*	**1,933.5**	*+91.2*	**2,024.8**
Change compared to the previous year	*-657.8*	*+153.7*		*-42.2*		*+91.2*
	-26.5%	*+8.4%*		*-2.1%*		*+4.7%*
Infrastructure	910.0	773.6	*+18.7*	792.3	*+49.3*	841.6
Autobahnen- und Schnellstraßen-Finanzierungs-AG (Konzern)	*305.3*	*305.4*	*-0.3*	*305.1*		*305.1*
CH 41 Mobility	*305.0*	*305.0*		*305.0*		*305.0*
CH 45 Federal Assets	*0.3*	*0.4*	*-0.3*	*0.1*		*0.1*
Österreichische Bundesbahnen-Holding AG (Konzern) | CH 41	*84.4*	*0.0*		*0.0*		*0.0*
Verbund AG (Konzern) | CH 40, 45	*496.1*	*450.0*		*450.0*	*+50.0*	*500.0*
CH 40 Economy	*496.1*	*450.0*		*450.0*	*+50.0*	*500.0*
CH 45 Federal Assets						
Österreichische Bundesforste AG | CH 42, 45	*20.0*	*15.4*	*+21.5*	*36.9*	*-0.7*	*36.2*
CH 42 Agriculture, Forestry, Regions and Water Manageme	*10.0*	*10.0*	*+20.0*	*30.0*		*30.0*
CH 45 Federal Assets	*10.0*	*5.4*	*+1.5*	*6.9*	*-0.7*	*6.2*
Remaining Holdings	*4.2*	*2.7*	*-2.4*	*0.3*	*-0.0*	*0.3*
Education & Research	1.0	1.0		1.0		1.0
Finance & Shareholding Management	771.9	793.0	*+56.0*	849.0	*+64.0*	913.0
Österreichische Beteiligungs AG (ÖBAG) | CH 41, 45	*766.9*	*793.0*	*+56.0*	*849.0*	*+64.0*	*913.0*
CH 40 Economy	*766.9*	*793.0*	*+56.0*	*849.0*	*+64.0*	*913.0*
CH 45 Federal Assets						
Remaining Holdings	*4.9*					
Funding Bodies	25.2	1.3		1.3		1.3
Culture	14.0	10.9	*-3.0*	7.9	*+2.9*	10.8
Shared Services & Other Service Providers	100.0	395.9	*-113.9*	282.0	*-25.0*	257.0
Arbeitsmarktservice AMS | CH 20	*100.0*	*395.9*	*-113.9*	*282.0*	*-25.0*	*257.0*

*) Draft Annual Budget
**) Draft Annual Budget Estimate

The **receipts** budgeted in the **Draft Federal Budget 2028** amount to **€2,024.8 million**, representing an increase of €91.2 million compared to the Draft Federal Budget 2027. The rise is essentially attributable to higher dividends from ÖBAG (+€64.0 million, to €913.0 million) and Verbund AG (+€50.0 million, to €500.0 million).

2.2. Budget Chapter 23 Pensions – Civil Servants

Budget Chapter 23 Pensions – Civil Servants, covers retirement and pension benefits for federal civil servants (including those in outsourced institutions), employees of postal companies and the ÖBB Group, as well as compensation to the states for pension expenditures for tenure-track provincial teachers. It also includes care allowances for the aforementioned groups of civil servants and for provincial and municipal civil servants.

Receipts consist mainly of employee and employer contributions by civil servants to pensions, as well as pension security contributions. In Budget Chapter 23, Pensions – Civil Servants, the financial linkages – with the exception of the ÖBB Group – are not budgeted at the level of individual shareholdings, but rather in aggregate within the budget chapter.

2.3. Personnel offices

For active civil servants in outsourced units, the federal government bears personnel costs. Salary payments are made directly to the civil servants, while these personnel payments are almost fully offset by reimbursements from the outsourced units.

Civil servants assigned to personnel offices are accounted for separately and, in principle, shown on a net basis in the general budget. A specific feature of this report, however, is the explicit separate presentation of personnel payments and reimbursements by the shareholdings.

In the **Draft Federal Budget 2027**, **personnel payments** for **active civil servants** in the covered units are budgeted at **€414.3 million** – corresponding to a decrease of €25.8 million compared to the Federal Budget 2026. In the **Draft Federal Budget 2028**, payments decline further by €20.9 million to **€393.3 million**. These changes are primarily driven by developments at the universities.

Table 6: Personnel offices

In mn €	Preliminary Outturn 2025	BVA* 2026	→ Δ 26/27	BVA-E** 2027	→ Δ 27/28	BVA-E** 2028
Personnel Payments	**367.6**	**440.1**	***-25.8***	**414.3**	***-20.9***	**393.3**
Change compared to the previous year	*-31.3*	*+72.5*		*-25.8*		*-20.9*
	-7.8%	*+19.7%*		*-5.9%*		*-5.1%*
Universitäten (23 Units) | CH 31	315.1	380.0	-20.0	360.0	-20.0	340.0
Bundesforschungs- und Ausbildungszentrum für Wald, Natu	5.2	5.1		5.1		5.1
Bundestheater-Holding GmbH (Konzern) | CH 32	1.3	2.7	-0.7	2.0	+0.2	2.2
Bundesmuseen (8 Units) | CH 32	2.9	5.3	-2.1	3.3	+0.6	3.9
Österreichische Agentur für Gesundheit und Ernährungssicherheit GmbH (AGES) | CH 24, 42	12.5	12.9	-0.7	12.2	-0.8	11.4
Geosphere Austria | CH 31	2.4	4.0		4.0		4.0
Statistik Österreich | CH 10	3.2	4.2	-0.4	3.8	+0.0	3.8
Umweltbundesamt GmbH | CH 42	3.3	4.4	-0.2	4.2		4.2
IEF-Service GmbH | CH 20	2.3	2.1	-0.5	1.6	-0.1	1.5
Buchhaltungsagentur des Bundes (BHAG) | CH 15	12.1	10.2	-0.6	9.6	-0.6	9.0
Bundesagentur für Betreuungs- und Unterstützungsleistungen | CH 18	3.0	3.3	-0.2	3.1	+0.0	3.1
Remaining Holdings	4.1	5.9	-0.6	5.3	-0.2	5.1
Reimbursements for Personnel	**367.6**	**440.1**	***-25.8***	**414.3**	***-20.9***	**393.3**
Change compared to the previous year	*-31.3*	*+72.5*		*-25.8*		*-20.9*
	-7.8%	*+19.7%*		*-5.9%*		*-5.1%*
Universitäten (23 Units) | CH 31	315.1	380.0	-20.0	360.0	-20.0	340.0
Bundesforschungs- und Ausbildungszentrum für Wald, Natu	5.2	5.1		5.1		5.1
Bundestheater-Holding GmbH (Konzern) | CH 32	1.3	2.7	-0.7	2.0	+0.2	2.2
Bundesmuseen (8 Units) | CH 32	2.9	5.3	-2.1	3.3	+0.6	3.9
Österreichische Agentur für Gesundheit und Ernährungssicherheit GmbH (AGES) | CH 24, 42	12.5	12.9	-0.7	12.2	-0.8	11.4
Geosphere Austria | CH 31	2.4	4.0		4.0		4.0
Statistik Österreich | CH 10	3.2	4.2	-0.4	3.8	+0.0	3.8
Umweltbundesamt GmbH | CH 42	3.3	4.4	-0.2	4.2		4.2
IEF-Service GmbH | CH 20	2.3	2.1	-0.5	1.6	-0.1	1.5
Buchhaltungsagentur des Bundes (BHAG) | CH 15	12.1	10.2	-0.6	9.6	-0.6	9.0
Bundesagentur für Betreuungs- und Unterstützungsleistungen | CH 18	3.0	3.3	-0.2	3.1	+0.0	3.1
Remaining Holdings	4.1	5.9	-0.6	5.3	-0.2	5.1

*) Draft Annual Budget

**) Draft Annual Budget Estimate

Correspondingly, **reimbursements for employees** decrease in the **Draft Federal Budget 2027** by €25.8 million to **€414.3 million** and in the **Draft Federal Budget 2028** by €20.9 million to **€393.3 million** – here too, the changes are primarily attributable to the universities.

3. Economically most significant units – Top-10

Chapter 3 presents the **economically most significant units** in which the federal government holds a direct and majority stake. As criteria for identifying the economic significance of these units, and in analogy to the statutory provision in Section 221 of the Austrian Corporate Code (UGB) on the determination and classification of corporations into size classes, the indicators revenues, headcount (FTEs), and total assets were used. The corresponding values for the units under consideration were taken from the last audited financial year (2025).

The following units were classified as economically significant in the course of this process:

- **Arbeitsmarktservice (AMS)** – Public Employment Service Austria (often shortened to "AMS Austria")
- **Autobahnen- und Schnellstraßen-Finanzierungs AG (ASFINAG)** – Highway and Expressway Financing Joint-Stock Company (described as Austria's state-owned motorway operator/financier)
- **Bundesmuseen** – Federal Museums (Austria) / Austrian Federal Museums
- **Bundesrechenzentrum GmbH (BRZ)** – Federal Computing Centre GmbH
- **Bundestheater-Konzern** – Federal Theatres Group / Austrian Federal Theatres Group (the holding for the state theatres)
- **Österreichische Beteiligungs AG (ÖBAG)** – Austrian Federal Holdings AG (or "Austrian Participations AG")
- **Österreichische Bundesbahnen-Holding AG (ÖBB-Konzern)** – Austrian Federal Railways Holding AG (commonly "ÖBB Group" or "Austrian Federal Railways Group")
- **Schieneninfrastruktur-Dienstleistungsgesellschaft mbH (SCHIG)** – Rail Infrastructure Services Company Ltd. ("SCHIG – Rail Infrastructure Services")
- **Universitäten (total)** – Universities (total) / All universities (in the federal portfolio)
- **Verbund AG** – Verbund AG (Austria's state-owned electricity company; in descriptions: "Verbund – Austria's leading electricity company" or "Verbund – Austrian Federal Hydroelectric Power Company")

In addition, the Oesterreichische Nationalbank AG (OeNB) should be mentioned, which occupies a special role due to its macroeconomic significance and the independence of its operations. For this reason, it is not counted among the economically most significant units but is reported separately.

Subsequently, the aforementioned indicators are presented for all units identified as economically significant. The units are listed in alphabetical order, with the three units showing the highest value for each indicator highlighted in colour.
The aggregated presentation based on individual indicators provides the basis for an analysis of changes over recent years. Corporate indicators are shown for the past five years.
Cash flows are explained for the period from 2021 to the Draft Federal Budget 2028.

3.1. Payments

In the Draft Federal Budget 2027, payments to shareholdings (general budget – excluding Budget Chapter 23, pensions for civil servants) to the economically most significant units (€11,305.8 million) account for 79.3% of total budgeted payments (€14,251.6 million) for the units covered in the report. The largest share of planned payments is allocated to the ÖBB Group (€4,623.2 million), the universities (€5,190.3 million), and AMS (€1,118.0 million).

In the Draft Federal Budget 2028, payments to shareholdings increase by €146.3 million to €14,398.0 million. The increase results from higher payments for aws and the ÖBB Group.

Table 7: Payments to the Top 10 Units

In mn €	Outturn				Preliminary Outturn	→	BVA*	BVA-E**	BVA-E**	→
	2021	2022	2023	2024	2025	2021/25	2026	2027	2028	2026/27
Sum Top-10-Units	8,524.7	8,492.8	9,154.1	9,728.2	10,430.8	1,906.1	11,183.5	11,305.8	11,322.6	122.3
AMS	865.7	900.7	972.4	1,012.8	1,037.9	172.2	1,097.8	1,118.0	1,121.0	20.2
ASFINAG	1.9	0.9	1.7	0.7	0.0	-1.9	3.0	3.0	3.0	0.0
Bundesmuseen (8 Units)	144.6	138.2	146.8	152.5	157.2	12.6	156.2	150.2	150.2	-6.0
BRZ	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bundestheater-Konzern	172.6	181.9	187.4	194.7	203.8	31.2	203.8	203.8	203.8	0.0
ÖBAG	0.1	0.2	0.2	0.3	0.3	0.2	0.3	0.3	0.3	0.0
ÖBB-Konzern	3,497.3	3,285.4	3,344.5	3,576.2	3,804.2	306.9	4,390.0	4,623.2	4,671.1	233.2
SCHIG	9.8	9.9	11.9	12.9	16.1	6.3	16.5	17.1	17.6	0.6
Universitäten (23 Units)	3,832.7	3,975.5	4,489.2	4,778.2	5,211.4	1,378.7	5,315.9	5,190.3	5,155.7	-125.7
Verbund AG	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
										0.0
OeNB	5.8	5.8	5.8	5.8	5.8	0.0	5.8	5.8	5.8	0.0
Remaining Units	2,565.2	3,115.4	4,311.4	3,900.6	3,087.7	522.5	2,912.9	2,940.0	3,069.6	27.1
Sum	**11,095.7**	**11,613.9**	**13,471.3**	**13,634.6**	**13,524.3**	**2,428.6**	**14,102.2**	**14,251.6**	**14,398.0**	**149.4**

*) Draft Annual Budget
**) Draft Annual Budget Estimate

Comparison 2027 vs. 2026: Compared to the Federal Budget 2026, budgeted payments in 2027 (general budget – excluding Budget Chapter 23, pensions for civil servants) to all units covered in the report increase by a total of €149.4 million. The Top 10 Units record an increase of €122.3 million. The rise within the economically most significant units results from higher payments for the ÖBB Group (+€233.2 million for public service obligations and ÖBB-Infrastruktur AG), offset by lower payments to the universities (-€125.7 million, primarily reallocations to the RTI Pact). For the remaining units, payments increase slightly by €27.1 million.

Five-year comparison 2021 to 2025: Total payments to the Top 10 Units increased by €1,906.1 million between 2021 and 2025. The remaining units, including the OeNB, recorded an increase of €509.8 million. The units with the largest increases were the universities (+€1,378.7 million), the ÖBB Group (+€306.9 million), and AMS (+€172.2 million). The sharp rise in the remaining units is primarily attributable to FFG (+€346.9 million), mainly for R&D funding from Budget Chapter 33, Economy (Research), and Budget Chapter 34, Innovation and Technology (Research). Higher payments were also made to the Institute of Science and Technology Austria (IST Austria) (+€95.8 million) under performance agreements with BMFWF.

3.2. Receipts

In the Draft Federal Budget 2027, total receipts from shareholdings (general budget – excluding Budget Chapter 23, pensions for civil servants) are budgeted at €1,933.5 million. The share of the Top 10 Units amounts to 97.5% (€1,886.1 million). Of this, €849.0 million are attributable to dividend payments by ÖBAG and €450.0 million to dividend payments by Verbund AG. ASFINAG's receipts in 2027 consist almost entirely of the budgeted dividend (€305.1 million). For AMS, the planned dissolution of the labour market reserve is reduced to €282.0 million. No receipts are budgeted for the ÖBB Group, as the return of funds from ÖBB-Infrastruktur AG has been completed.

In the Draft Federal Budget 2028, total receipts from shareholdings increase by €91.2 million to €2,024.8 million, of which €1,975.2 million are attributable to the top units. The increase is primarily due to higher dividends from ÖBAG (+€64.0 million) and Verbund AG (+€50.0 million), offset by a lower dissolution of the labour market reserve.

Five-year comparison 2021 to 2025: Total receipts grew by €138.6 million. This increase is entirely attributable to the economically most significant units (+€138.6 million) and results in particular from higher dividends (ÖBAG +€431.9 million and Verbund AG +€363.2 million), offset by lower receipts from the ÖBB Group (-€498.1 million). For the ÖBB Group, the return of funds from ÖBB-Infrastruktur AG has been completed, and in 2025 a one-off dividend payment was made.

Table 8: Receipts of the Top 10 Units

In mn €	Outturn				Preliminary Outturn	→	BVA*	BVA-E**	BVA-E**	→
	2021	2022	2023	2024	2025	2021/25	2026	2027	2028	2026/27
Sum Top-10-Units	1,641.3	1,841.1	2,721.6	2,410.8	1,752.7	111.5	1,944.4	1,886.1	1,975.2	-58.2
AMS	314.5	276.4	277.5	381.9	100.0	-214.5	395.9	282.0	257.0	-113.9
ASFINAG	275.4	215.2	235.2	255.4	305.3	29.9	305.4	305.1	305.1	-0.3
Bundesmuseen (8 Units)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BRZ	1.0	1.0	1.0	0.0	0.0	-1.0	0.0	0.0	0.0	0.0
Bundestheater-Konzern	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ÖBAG	335.0	580.0	925.0	930.0	766.9	431.9	793.0	849.0	913.0	56.0
ÖBB-Konzern	582.5	582.5	645.0	108.2	84.4	-498.1	0.0	0.0	0.0	0.0
SCHIG	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Universitäten (23 Units)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Verbund AG	132.9	186.0	637.9	735.3	496.1	363.2	450.0	450.0	500.0	0.0
										0.0
OeNB	8.5	58.4	0.0	0.0	0.0	-8.5	0.0	0.0	0.0	0.0
Remaining Units	33.7	37.8	2,608.4	69.1	69.4	35.6	31.4	47.4	49.6	16.0
Sum	**1,683.5**	**1,937.2**	**5,329.9**	**2,479.9**	**1,822.1**	**138.6**	**1,975.7**	**1,933.5**	**2,024.8**	**-42.2**

*) Draft Annual Budget
**) Draft Annual Budget Estimate

3.3. Profit and Loss Statement

Revenues

Revenues (see definition in chapter 6.2) of the federal government's shareholdings amounted to a total of €33,177.7 million in 2025. The economically most significant Top 10 Units accounted for 90.6% of revenues, at €30,055.9 million. The largest share was generated by the ÖBB Group (€8,944.6 million), followed by Verbund AG (€8,013.6 million), the universities (€6,366.2 million in total), ASFINAG (€2,845.8 million), and SCHIG (€1,612.9 million). The remaining units generated revenues of €3,839.0 million in 2025. The OeNB reported a negative revenue of €717.2 million in 2025.

Comparison 2025 vs. 2024: In the year-on-year comparison, revenues of all units covered in the report increased by a total of €2,264.3 million, or 7.3%. This increase is driven by the reduction in the OeNB's negative revenue (improvement of €1,125.3 million) as well as growth in the Top 10 Units. Within the Top 10 Units, revenues rose by €1,126.4 million. Notable increases were recorded at the ÖBB Group (+€591.6 million), SCHIG (+€248.1 million), and ASFINAG (+€226.3 million), the latter benefiting in particular from higher toll revenues (+8.2%). By contrast, Verbund AG reported a decline in revenue (-€231.0

million), primarily due to lower sales volumes and slightly lower average sales prices for its own hydropower generation.

Table 9: Revenues of the Top 10 Units

In mn €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	21,534.2	27,968.0	29,073.4	28,929.5	30,055.9	8,521.7	1,126.4
AMS	903.6	911.3	982.3	1,067.7	1,119.0	215.4	51.3
ASFINAG	2,375.3	2,530.1	2,593.3	2,619.5	2,845.8	470.4	226.3
Bundesmuseen (8 Units)	201.0	230.4	247.5	269.6	284.0	83.0	14.4
BRZ	406.7	450.0	511.2	567.0	566.4	159.7	-0.7
Bundestheater-Konzern	228.7	245.2	269.8	286.6	302.2	73.5	15.6
ÖBAG	1.0	1.1	1.0	5.0	1.2	0.2	-3.8
ÖBB-Konzern	6,509.5	6,889.8	7,235.3	8,353.0	8,944.6	2,435.1	591.6
SCHIG	1,282.3	1,347.4	1,308.8	1,364.7	1,612.9	330.6	248.1
Universitäten (23 Units)	4,849.4	5,016.6	5,474.8	6,151.6	6,366.2	1,516.8	214.6
Verbund AG	4,776.6	10,346.1	10,449.5	8,244.6	8,013.6	3,236.9	-231.0
OeNB	419.6	194.1	-2,047.3	-1,842.5	-717.2	-1,136.8	1,125.3
Remaining Units	2,748.5	3,181.7	3,475.9	3,826.4	3,839.0	1,090.5	12.6
Sum	**24,702.3**	**31,343.8**	**30,501.9**	**30,913.4**	**33,177.7**	**8,475.4**	**2,264.3**

Five-year comparison 2021 to 2025: Total revenues increased by €8,475.4 million, or 34.3%. Considering only the Top 10 Units, the increase was even higher, at €8,521.7 million, or 39.6%. Key drivers of this development were the substantially higher revenues at Verbund AG (+€3,236.9 million), mainly attributable to the significantly higher electricity price level achieved compared to 2021—hedged through advantageous forward market sales from earlier high-price phases. The ÖBB Group also made a significant contribution (+€2,435.1 million), primarily resulting from the recovery and strong growth in passenger numbers following the pandemic-related declines in the base year 2021. The universities recorded an increase of €1,516.8 million. The increase in revenues for the remaining units amounted to only €12.6 million. The OeNB experienced a sharp decline in the five-year comparison (-€1,136.8 million).

Personnel expenditure

All federal shareholdings covered in the report recorded total personnel expenditure of €12,091.0 million in 2025, of which €10,066.0 million, or 83.3%, were attributable to the Top 10 Units. Personnel expenditure is particularly significant for the universities (€4,247.0 million in total) and the ÖBB Group (€3,736.9 million). In addition, Verbund AG (€606.5 million), AMS (€518.9 million), and ASFINAG (€321.8 million) report high personnel expenditure.

Table 10: Personnel expenditure of the Top 10 Units

In mn €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	7,353.1	7,796.8	8,515.2	9,545.9	10,066.0	2,712.9	520.1
AMS	406.4	425.1	448.6	494.4	518.9	112.5	24.4
ASFINAG	224.2	234.4	266.8	298.6	321.8	97.6	23.2
Bundesmuseen (8 Units)	100.3	113.7	125.0	137.5	146.6	46.3	9.0
BRZ	148.0	166.2	190.3	219.0	229.4	81.4	10.3
Bundestheater-Konzern	172.6	193.7	199.2	218.5	239.4	66.8	20.9
ÖBAG	3.8	4.4	4.9	5.2	5.0	1.2	-0.2
ÖBB-Konzern	2,751.5	2,946.6	3,213.7	3,553.9	3,736.9	985.4	183.0
SCHIG	8.4	9.5	11.4	13.1	14.6	6.3	1.6
Universitäten (23 Units)	3,154.4	3,274.6	3,566.4	4,034.8	4,247.0	1,092.6	212.2
Verbund AG	383.7	428.4	488.9	570.8	606.5	222.7	35.7
OeNB	293.7	183.7	189.4	210.4	208.5	-85.2	-1.9
Remaining Units	1,270.2	1,395.8	1,575.2	1,706.8	1,816.4	546.2	109.7
Sum	**8,917.1**	**9,376.3**	**10,279.7**	**11,463.1**	**12,091.0**	**3,173.9**	**627.9**

Comparison 2025 vs. 2024: In the year-on-year comparison, personnel expenditure increased by €627.9 million, or 5.5%. At the level of the units classified as economically significant, the increase amounted to €520.1 million, or 5.5%. The rise in personnel expenditure was particularly significant at the universities (+€212.2 million) and the ÖBB Group (+€183.0 million). Verbund AG also recorded an increase (+€35.7 million), attributable to the hiring of additional staff for strategic growth projects as well as collective agreement wage increases. Personnel expenditure at ASFINAG also rose (+€23.2 million), primarily due to collective agreement salary increases.

Five-year comparison 2021 to 2025: Personnel expenditure increased by a total of €3,173.9 million, or 35.6%. For the Top 10 Units, the increase amounted to €2,712.9 million, accounting for 85.5% of the total increase. The largest increases were recorded by the universities (+€1,092.6 million in total) and the ÖBB Group (+€985.4 million). The remaining units recorded an increase of €544.9 million in total.

Earnings Before Interest and Taxes (EBIT)

The EBIT of the federal government’s shareholdings amounted to a total of €3,271.9 million in 2025, with the Top 10 Units generating a substantially better result of €4,203.8 million. The difference is primarily due to the negative EBIT of the OeNB (-€1,072.0 million). This stems mainly from the changed interest rate environment of the European Central Bank and the resulting sharply negative net interest result: low interest income from monetary policy securities purchased during the low-interest-rate phase is now offset by high interest expenses on commercial bank deposits. Among the Top 10 Units, particularly Verbund AG (€2,112.3 million), ASFINAG (€1,277.7 million), and the ÖBB Group (€732.7 million) recorded high EBITs. BRZ reported a positive EBIT of €7.9 million. The remaining units collectively reported a positive EBIT of €140.1 million.

Table 11: Earnings Before Interest and Taxes (EBIT) of the Top 10 Units

In mn €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	3,130.4	4,697.9	5,402.5	4,649.5	4,203.8	1,073.4	-445.7
AMS	-43.0	13.5	21.9	9.2	18.9	62.0	9.7
ASFINAG	1,188.0	1,331.7	1,286.5	1,122.9	1,277.7	89.7	154.8
Bundesmuseen (8 Units)	20.0	17.7	9.9	15.3	19.4	-0.6	4.2
BRZ	6.1	4.4	-3.1	9.1	7.9	1.8	-1.1
Bundestheater-Konzern	11.2	-3.3	7.9	-0.7	-4.9	-16.1	-4.2
ÖBAG	-32.4	-21.4	-11.3	-4.4	-6.0	26.3	-1.6
ÖBB-Konzern	628.7	663.4	581.7	707.8	732.7	104.0	24.9
SCHIG	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Universitäten (23 Units)	85.0	65.6	7.1	64.4	45.8	-39.2	-18.6
Verbund AG	1,266.8	2,626.2	3,501.9	2,726.0	2,112.3	845.5	-613.7
OeNB	1.8	-100.7	-2,363.1	-2,199.2	-1,072.0	-1,073.8	1,127.2
Remaining Units	18.1	68.1	98.9	121.3	140.1	121.9	18.8
Sum	**3,150.3**	**4,665.3**	**3,138.3**	**2,571.6**	**3,271.9**	**121.6**	**700.3**

Comparison 2025 vs. 2024: The EBIT of federal shareholdings increased by €700.3 million in the year-on-year comparison, whereas that of the Top 10 Units decreased by €445.7 million. The positive overall development is mainly attributable to the OeNB, which improved its EBIT by €1,127.2 million compared to the previous year. A declining trend was particularly evident in the EBIT of Verbund AG (-€613.7 million), primarily due to reduced hydropower electricity production and the statutory transfer of excess revenues (Energy Crisis Contribution – Electricity). Among the Top 10 Units, positive results were recorded in particular by ASFINAG (+€154.8 million), owing to higher toll revenues, and the ÖBB Group (+€24.9 million).

Five-year comparison 2021 to 2025: The Top 10 Units achieved an overall increase in EBIT of €1,073.4 million, driven mainly by Verbund AG (+€845.5 million), the ÖBB Group (+€104.0 million), and ASFINAG (+€89.7 million). For the OeNB, a decline in EBIT of €1,073.8 million is observed over the five-year period.

Earnings before tax (EBT)

Profit before tax of all units under consideration amounted to a total of €3,720.7 million in 2025. The Top 10 Units reported a higher result of €4,277.6 million. The result of the Top 10 Units is dominated by Verbund AG (€2,116.1 million), ASFINAG (€1,090.6 million), and

ÖBAG (€883.5 million). The remaining units recorded profit before tax of €466.1 million in 2025. Due to the interest rate environment, the OeNB reported a negative profit before tax of €1,022.9 million.

Table 12: Earnings Before Taxes (EBT) for the Top 10 Units

In mn €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	3,031.2	4,504.1	5,780.4	4,945.4	4,277.6	1,246.3	-667.9
AMS	-43.3	13.7	28.1	16.6	21.8	65.2	5.2
ASFINAG	1,006.6	1,140.7	1,111.0	952.5	1,090.6	84.0	138.1
Bundesmuseen (8 Units)	20.0	15.7	11.2	17.5	20.6	0.6	3.1
BRZ	6.0	4.3	-2.4	10.6	9.4	3.4	-1.2
Bundestheater-Konzern	10.9	-3.5	8.8	1.4	-3.6	-14.5	-5.0
ÖBAG	515.7	584.8	944.5	948.5	883.5	367.8	-65.1
ÖBB-Konzern	170.0	193.2	111.6	113.6	68.1	-101.9	-45.5
SCHIG	0.0	0.0	3.2	9.4	3.5	3.5	-5.9
Universitäten (23 Units)	80.9	23.1	7.1	97.0	67.6	-13.3	-29.4
Verbund AG	1,264.5	2,532.1	3,557.4	2,778.2	2,116.1	851.6	-662.1
OeNB	94.1	0.0	-2,211.3	-2,122.0	-1,022.9	-1,117.0	1,099.1
Remaining Units	19.0	37.2	159.3	178.1	466.1	447.0	287.9
Sum	**3,144.4**	**4,541.2**	**3,728.5**	**3,001.5**	**3,720.7**	**576.3**	**719.2**

Comparison 2025 vs. 2024: Profit before tax of the federal government's shareholdings increased by €719.2 million compared to the previous year. This improvement is essentially attributable to the reduction in the OeNB's negative result (+€1,099.1 million). Among the Top 10 Units, profit before tax declined by €667.9 million, strongly influenced by Verbund AG (-€662.1 million). By contrast, ASFINAG increased its result by €138.1 million. ÖBAG's result decreased slightly by €65.1 million but remained at a high level thanks to substantial dividend inflows.

Five-year comparison 2021 to 2025: Profit before tax of all recorded units improved by €576.3 million. The Top 10 Units were able to increase their profit before tax by €1,246.3 million. Verbund AG recorded an increase of €851.6 million over the five-year period. ÖBAG (+€367.8 million) and ASFINAG (+€84.0 million) also significantly improved their profit before tax over the same period.

3.4. Balance sheet

Total assets

The total assets of the recorded units amounted to €362,419.2 million across all units in 2025. Of this, €97,913.8 million, or 27.0%, were attributable to the units classified as economically significant. By far the highest absolute value of total assets is reported by the OeNB (€255,960.9 million), which is due, not least, to the central bank's key monetary policy role. Among the Top 10 Units, the next highest, at a considerable distance, are the ÖBB Group (€46,875.8 million), ASFINAG (€20,700.2 million), and Verbund AG (€18,609.7 million). The sum of the asset and equity positions of the remaining units amounts to a total of €8,544.6 million in 2025.

Table 13: Total assets of the Top 10 Units

In mn €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	80,887.4	85,808.3	90,579.6	93,898.5	97,913.8	17,026.3	4,015.3
AMS	603.8	617.7	646.6	666.4	683.8	80.0	17.4
ASFINAG	18,564.9	18,841.4	19,561.7	20,030.4	20,700.2	2,135.2	669.8
Bundesmuseen (8 Units)	379.1	390.8	404.6	430.2	447.4	68.3	17.2
BRZ	279.7	316.3	330.7	341.1	356.7	77.0	15.5
Bundestheater-Konzern	206.4	220.8	249.5	255.4	255.2	48.8	-0.2
ÖBAG	3,517.6	3,528.2	3,518.5	3,516.7	3,635.2	117.6	118.5
ÖBB-Konzern	35,554.7	37,968.0	40,864.8	44,168.2	46,875.8	11,321.1	2,707.6
SCHIG	597.8	612.2	896.8	856.1	942.8	345.0	86.7
Universitäten (23 Units)	3,902.1	4,156.2	4,621.2	4,915.8	5,407.1	1,505.0	491.3
Verbund AG	17,281.4	19,156.6	19,485.3	18,718.3	18,609.7	1,328.3	-108.6
OeNB	274,908.4	261,125.3	248,571.1	236,901.4	255,960.9	-18,947.5	19,059.5
Remaining Units	7,332.9	7,388.4	8,600.5	8,448.7	8,544.6	1,211.6	95.9
Sum	**363,128.8**	**354,322.0**	**347,751.2**	**339,248.6**	**362,419.2**	**-709.6**	**23,170.6**

Comparison 2025 vs. 2024: Total assets of the recorded units increased by €23,170.6 million year on year. This development is primarily driven by the OeNB, whose total assets rose by €19,059.5 million. The Top 10 Units also saw an increase in total assets (+€4,015.3 million). The ÖBB Group recorded growth of €2,707.6 million, ASFINAG an increase of €669.8 million, and the universities an increase of €491.3 million. Verbund AG's total assets declined slightly by €108.6 million. For the remaining units, total assets increased by €95.9 million.

Five-year comparison 2021 to 2025: Total assets decreased slightly by €709.6 million. This trend is mainly due to the decline in the OeNB's total assets as a result of the interest rate turnaround (-€18,947.5 million). At the same time, however, there were significant increases in total assets at the ÖBB Group (+€11,321.1 million), ASFINAG (+€2,135.2 million), the universities (+€1,505.0 million), and Verbund AG (+€1,328.3 million).

Equity

The equity (see definition in chapter 6.2) of all units recorded in this report amounted to a total of €31,734.2 million in 2025. Of this, €31,106.5 million, or 98.0%, were attributable to the units classified as economically significant, -€1,682.0 million to the OeNB, and

€2,309.7 million to the remaining units. Among the Top 10 Units, particular mention should be made of Verbund AG (€11,331.2 million), ASFINAG (€9,941.8 million), and, at some distance, ÖBAG (€3,601.7 million), the ÖBB Group (€3,338.6 million), and the universities (total €1,871.4 million).

Table 14: Equity of the Top 10 Units

In mn €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	23,101.7	26,032.8	29,363.0	30,059.2	31,106.5	8,004.8	1,047.4
AMS	384.5	398.1	425.0	439.5	460.6	76.1	21.1
ASFINAG	7,666.8	8,319.8	8,928.1	9,406.4	9,941.8	2,274.9	535.3
Bundesmuseen (8 Units)	288.7	306.3	316.1	338.2	357.6	68.9	19.4
BRZ	55.1	57.2	53.9	66.7	73.7	18.6	7.0
Bundestheater-Konzern	101.2	97.6	106.1	107.5	103.9	2.7	-3.6
ÖBAG	3,462.1	3,447.2	3,466.7	3,485.2	3,601.7	139.7	116.5
ÖBB-Konzern	3,243.6	3,524.2	3,212.6	3,387.4	3,338.6	95.0	-48.8
SCHIG	10.0	10.0	13.2	22.6	26.1	16.1	3.5
Universitäten (23 Units)	1,526.9	1,549.3	1,620.4	1,740.8	1,871.4	344.5	130.6
Verbund AG	6,362.9	8,323.0	11,220.9	11,064.8	11,331.2	4,968.3	266.4
OeNB	3,633.2	3,609.4	1,398.1	-723.9	-1,682.0	-5,315.3	-958.1
Remaining Units	1,443.8	1,503.9	1,676.9	1,878.1	2,309.7	865.9	431.6
Sum	**28,178.7**	**31,146.1**	**32,438.1**	**31,213.4**	**31,734.2**	**3,555.5**	**520.8**

Comparison 2025 vs. 2024: Equity increased in total by €520.8 million, or 1.7%, year on year. The rise occurred particularly among the federal shareholdings classified as economically significant (+€1,047.4 million). Most notable is the increase at ASFINAG (+€535.3 million), attributable to its positive 2025 result. Further significant equity increases were recorded at Verbund AG (+€266.4 million) and the universities (total +€130.6 million). Among the Top 10 Units, equity declined mainly at the ÖBB Group (-€48.8 million). The overall increase among the Top 10 Units is partially offset by a reduction in equity at the OeNB (-€958.1 million). The remaining units recorded an increase of €431.6 million.

Five-year comparison 2021 to 2025: Equity rose by €3,555.5 million; for the units classified as economically significant, the increase was even €8,004.8 million. In particular, Verbund AG (+€4,968.3 million), ASFINAG (+€2,274.9 million), and the universities (total +€344.5 million) achieved substantial increases over the five-year period—an important development against the backdrop of the goal of strengthening equity ratios. Larger declines were recorded by the OeNB (-€5,315.3 million). This reduction results from monetary policy-driven balance sheet losses at the OeNB following rising refinancing costs since end-2021, combined with low-yielding securities portfolios. The remaining units recorded an increase of €865.9 million.

Liabilities

Total liabilities (see definition in chapter 6.2) of all recorded units amounted to €276,886.5 million in 2025. Of this, only €60,415.9 million, or 21.8%, were attributable to the units classified as economically significant, and €3,968.7 million to the remaining units excluding the OeNB. The OeNB accounts for by far the largest share of liabilities of all recorded units, namely €212,501.9 million, or 76.7% of the total liabilities. These largely stem from euro-denominated liabilities from monetary policy operations vis-à-vis credit institutions in the euro area, banknote circulation, and intra-Eurosystem liabilities.

Table 15: Liabilities of the Top 10 Units

In mn. €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top 10 Units	52,922.3	54,711.1	55,492.9	57,888.7	60,415.9	7,493.6	2,527.2
AMS	10.1	17.2	18.2	14.1	17.3	7.2	3.2
ASFINAG	10,561.1	10,174.2	10,182.6	10,160.3	10,214.7	-346.4	54.4
Bundesmuseen (8 Einheiten)	21.4	23.7	26.3	28.6	28.2	6.8	-0.4
BRZ	148.2	183.0	193.0	180.2	189.8	41.6	9.6
Bundestheater-Konzern	41.9	58.1	63.5	63.4	68.6	26.7	5.2
ÖBAG	36.8	34.1	13.6	0.8	0.8	-35.9	0.1
ÖBB-Konzern	31,302.4	33,303.8	36,417.2	39,453.3	42,198.5	10,896.0	2,745.2
SCHIG	75.6	11.9	158.0	159.2	175.2	99.6	15.9
Universitäten (23 Einheiten)	684.0	742.0	800.9	860.2	892.5	208.5	32.3
Verbund AG	10,040.8	10,163.3	7,619.5	6,968.5	6,630.3	-3,410.5	-338.1
OeNB	240,926.1	229,175.4	215,892.0	202,519.2	212,501.9	-28,424.1	9,982.8
Remaining Units	4,179.5	4,022.2	4,569.2	4,366.4	3,968.7	-210.8	-397.7
Sum	**298,028.0**	**287,908.8**	**275,954.1**	**264,774.2**	**276,886.5**	**-21,141.4**	**12,112.3**

Comparison 2025 vs. 2024: Liabilities increased by €12,112.3 million, or 4.6%, year on year. A differentiated view shows that this development is primarily driven by the OeNB (+€9,982.8 million), whose liabilities within the Eurosystem resulting from cross-border payment flows rose significantly in 2025. The units classified as economically significant show an increase in liabilities of €2,527.2 million. This rise is mainly attributable to the ÖBB Group (+€2,745.2 million) and stems primarily from investments to expand rail infrastructure. Partly offsetting this is, above all, a reduction in liabilities at Verbund AG (-€338.1 million). The remaining units recorded an overall decline in liabilities of €397.7 million.

Five-year comparison 2021 to 2025: Liabilities decreased by €21,141.4 million, or 7.1%. The decline is largely attributable to the OeNB (-€28,424.1 million). The Top 10 Units counter this trend with an increase of €7,493.6 million, although this total figure requires a differentiated interpretation. The ÖBB Group recorded a sharp rise in liabilities (+€10,896.0 million) due to investments in rail infrastructure, while Verbund AG posted a decline of €3,410.5 million. The latter essentially results from the reduction of financial liabilities, made possible by the high cash inflows during the high-price phase on electricity markets. At the level of the remaining units, liabilities also decreased (-€210.8 million).

Provisions

Provisions (see definition in chapter 6.2) of all units recorded in the report amounted to €9,497.1 million in 2025, of which €4,029.1 million were attributable to the Top 10 Units. Nearly half of the provisions can be assigned to the OeNB (€4,089.3 million), mainly comprising risk provisions and pension reserves. For the remaining units, the total value is €1,378.6 million. Among the Top 10 Units, the ÖBB Group (€1,338.7 million), the universities (€1,076.3 million), and Verbund AG (€648.1 million) are particularly notable.

Table 16: Provisions of the Top 10 Units

In mn €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	3,522.6	3,572.2	3,782.4	3,930.5	4,029.1	506.5	98.7
AMS	202.8	201.5	202.7	212.2	205.4	2.6	-6.8
ASFINAG	337.0	387.9	451.0	463.6	543.7	206.7	80.1
Bundesmuseen (8 Units)	41.0	40.4	43.2	44.1	43.5	2.5	-0.5
BRZ	59.5	60.4	66.5	71.8	74.2	14.7	2.4
Bundestheater-Konzern	58.5	59.6	56.7	59.9	57.2	-1.3	-2.7
ÖBAG	38.3	46.9	38.2	30.7	32.6	-5.7	1.9
ÖBB-Konzern	1,008.7	1,140.0	1,234.9	1,327.5	1,338.7	330.0	11.3
SCHIG	22.1	85.8	82.2	12.1	9.4	-12.8	-2.7
Universitäten (23 Units)	877.0	879.3	962.0	1,023.6	1,076.3	199.3	52.7
Verbund AG	877.6	670.3	644.9	685.0	648.1	-229.5	-36.9
OeNB	6,977.4	4,702.5	4,576.0	4,529.7	4,089.3	-2,888.1	-440.4
Remaining Units	814.3	1,089.7	1,324.1	1,349.8	1,378.6	564.3	28.8
Sum	**11,314.3**	**9,364.4**	**9,682.5**	**9,810.0**	**9,497.1**	**-1,817.2**	**-312.9**

Comparison 2025 vs. 2024: Provisions decreased overall by €312.9 million, or 3.2%, year on year. While provisions of the Top 10 Units increased by €98.7 million and those of the remaining units by €28.8 million, the OeNB saw a decline (-€440.4 million) due to the release of risk provisions.

Five-year comparison 2021 to 2025: Across all units, provisions fell by €1,817.2 million, or 16.1%. This decline is again mainly attributable to the OeNB (-€2,888.1 million). By contrast, the units classified as economically significant recorded an increase (+€506.5 million), including the ÖBB Group (+€330.0 million), ASFINAG (+€206.7 million), and the universities (total +€199.3 million). At Verbund AG, however, provisions declined over the five-year period (-€229.5 million).

3.5. Further Key Performance Indicators (KPIs)

Cashflow from profit

The cash flow from profit (see definition in chapter 6.2) of all recorded federal shareholdings amounted to a total of €6,711.6 million in 2025. Of this, €6,339.1 million, or 94.5%, were attributable to the units classified as economically significant. This figure is dominated primarily by Verbund AG (€1,918.5 million), ASFINAG (€1,098.5 million), and the ÖBB Group (€1,610.8 million).

Table 17: Cashflow from profit of the Top 10 Units

In mn €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	3,535.1	5,538.9	8,908.6	7,349.6	6,339.1	2,804.0	-1,010.5
AMS	-45.8	20.9	52.8	-77.3	193.6	239.4	270.9
ASFINAG	1,172.1	1,233.9	1,199.5	1,049.8	1,098.5	-73.7	48.7
Bundesmuseen (8 Units)	8.3	10.1	14.4	18.3	25.9	17.7	7.7
BRZ	29.7	28.4	26.8	40.8	36.6	6.9	-4.2
Bundestheater-Konzern	31.7	18.7	35.6	29.8	25.7	-6.0	-4.1
ÖBAG	515.8	584.9	944.5	948.6	883.5	367.7	-65.1
ÖBB-Konzern	1,433.1	1,322.9	1,165.7	1,748.8	1,610.8	177.7	-138.1
SCHIG	0.5	0.4	3.5	9.7	3.8	3.3	-5.9
Universitäten (23 Units)	291.5	298.9	382.8	332.6	542.2	250.8	209.7
Verbund AG	98.2	2,019.9	5,083.0	3,248.6	1,918.5	1,820.3	-1,330.1
OeNB	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Remaining Units	231.5	243.2	259.4	300.1	372.4	140.9	72.3
Sum	**3,766.6**	**5,782.1**	**9,168.0**	**7,649.8**	**6,711.6**	**2,945.0**	**-938.2**

Comparison 2025 vs. 2024: Year on year, cash flow from profit of all recorded units fell by €938.2 million. A closer look shows that this development is strongly driven by the Top 10 Units (-€1,010.5 million), above all by Verbund AG with a contribution of -€1,330.1 million. Further declines were recorded at ÖBAG (-€65.1 million) and the ÖBB Group (total -€138.1 million). By contrast, the universities reported a value €209.7 million higher for 2025. For the remaining units, cash flow from profit was higher year on year (+€72.3 million).

Five-year comparison 2021 to 2025: Cash flow from profit of the units under consideration increased by €2,945.0 million, and that of the Top 10 Units by €2,804.0

million. This rise is largely attributable to Verbund AG (+€1,820.3 million) and ÖBAG (+€367.7 million). ASFINAG shows an opposite trend (-€73.7 million). The remaining units recorded a slight increase in cash flow from profit over the five-year comparison (+€140.9 million).

Investments in intangible assets, property, plant and equipment, and financial assets
With regard to investments in intangible assets, property, plant and equipment, and financial assets (see definition in chapter 6.2), the federal shareholdings recorded in this report made investments totaling €6,986.6 million in 2025. A large part of this is attributable to the level of the units classified as economically significant (€6,439.8 million). By far the largest share of investments was made by the ÖBB Group (€5,015.2 million); noteworthy here, in addition to investments in fleet renewal, are particularly the investments in rail infrastructure, especially the major tunnel projects currently under construction, such as the Brenner Basistunnel and the Semmering Basistunnel. Investments of the remaining units amounted to €538.2 million in 2025. A large proportion of this is attributable to Austro Control (€247.3 million).

Table 18: Investments in Intangible Assets, PP&E, and Financial Assets of the Top 10 Units

In mn €	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	4,930.7	5,093.5	5,718.0	6,896.9	6,439.8	1,509.1	-457.2
AMS	27.3	27.9	22.0	14.8	21.2	-6.1	6.4
ASFINAG	565.2	505.5	650.0	693.2	681.8	116.6	-11.4
Bundesmuseen (8 Units)	18.8	15.8	15.0	24.0	21.3	2.5	-2.7
BRZ	24.8	31.8	31.7	43.8	12.7	-12.1	-31.1
Bundestheater-Konzern	17.3	25.5	31.6	63.1	39.5	22.2	-23.6
ÖBAG	0.1	0.0	0.1	0.1	6.6	6.5	6.6
ÖBB-Konzern	3,687.8	3,920.2	4,504.3	5,421.1	5,015.2	1,327.4	-405.9
SCHIG	0.4	0.2	0.2	0.2	0.3	0.0	0.1
Universitäten (23 Units)	588.9	566.5	463.2	636.7	641.2	52.3	4.4
Verbund AG	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OeNB	8.6	7.9	9.0	9.6	8.6	0.0	-1.0
Remaining Units	256.9	288.1	2,793.6	373.1	538.2	281.3	165.1
Sum	**5,196.3**	**5,389.5**	**8,520.6**	**7,279.7**	**6,986.6**	**1,790.3**	**-293.1**

Comparison 2025 vs. 2024: Investments of all units fell by a total of €293.1 million from 2024 to 2025. Among the Top 10 Units, there was a decline of €457.2 million, primarily attributable to the ÖBB Group (-€405.9 million) due to consolidation requirements. For the remaining units, investments increased by €165.1 million year on year, mainly driven by developments at Austro Control (+€195.5 million).

Five-year comparison 2021 to 2025: Overall, investments rose by €1,790.3 million. This trend is essentially due to the Top 10 Units (+€1,509.1 million), in particular the ÖBB Group (+€1,327.4 million). In the group of remaining units, there was an overall increase of €281.3 million. This increase is largely the result of higher investments at Austro Control (+€197.7 million) and the Institute of Science and Technology Austria.

Headcount (FTE)

The headcount of the units recorded in the report (see definition in chapter 6.2) amounted to a total of 129,269 full-time equivalents (FTE) in 2025. The majority were employed at the ÖBB Group (46,839 FTE) and the universities (total 42,950 FTE). Further units particularly relevant with respect to this indicator are the AMS (5,915 FTE), Verbund AG (4,421 FTE), ASFINAG (3,253 FTE), and the Bundestheater Group (2,524 FTE). The remaining units employed a total of 18,035 FTE; the OeNB accounted for 1,205 FTE.

Table 19: Headcount of the Top 10 Units

In FTE	2021	2022	2023	2024	2025	2021/25	2024/25
Sum Top-10-Units	100,132	101,751	104,886	106,959	110,029	9,897	3,070
AMS	5,952	5,945	5,902	5,899	5,915	-37	16
ASFINAG	2,866	2,915	2,996	3,089	3,253	387	164
Bundesmuseen (8 Units)	1,772	1,868	1,958	2,031	2,116	344	85
BRZ	1,411	1,576	1,692	1,846	1,854	443	8
Bundestheater-Konzern	2,360	2,415	2,437	2,458	2,524	164	66
ÖBAG	22	21	23	24	24	2	0
ÖBB-Konzern	42,592	42,941	43,609	45,579	46,839	4,247	1,259
SCHIG	97	107	119	128	135	37	7
Universitäten (23 Units)	39,875	40,448	42,346	41,756	42,950	3,074	1,194
Verbund AG	3,184	3,516	3,804	4,149	4,421	1,237	272
OeNB	1,204	1,208	1,193	1,200	1,205	1	5
Remaining Units	16,064	16,842	17,449	17,669	18,035	1,971	366
Sum	**117,400**	**119,801**	**123,528**	**125,828**	**129,269**	**11,869**	**3,441**

Comparison 2025 vs. 2024: Headcount increased across all units by 3,441 FTE, or 2.7%, year on year. The units classified as economically significant recorded a personnel increase of 3,070 FTE, or 2.9%. Increases were seen in the workforce of the ÖBB Group (+1,259 FTE), the universities (total +1,194 FTE), and Verbund AG (+272 FTE). For the remaining units, headcount rose by 366 FTE; this figure, however, requires a differentiated view: increases were recorded, among others, at the Institute of Science and Technology Austria (+102 FTE) and the Austrian Academy of Sciences (+72 FTE), while declines were seen at the Federal Agency for Care and Support Services (-168 FTE) and aws (-68 FTE).

Five-year comparison 2021 to 2025: Headcount rose by 11,869 FTE, or 10.1%. Of this, 9,897 FTE were attributable to the Top 10 Units. Since 2021, almost all units have seen an increase. This has been particularly pronounced at the ÖBB Group (+4,247 FTE) and the universities (total +3,074 FTE). In the area of the universities, this is especially due to the expansion of personnel resources in connection with performance agreements. For the remaining units, headcount increased by a total of 1,971 FTE, corresponding to a rise of 12.3%. Here, the Institute of Science and Technology Austria (+346 FTE), the Justice Care Agency (+198 FTE), and the Austrian Institute of Technology (+185 FTE) recorded significant increases.

3.6. Top 10 Units in detail

- Arbeitsmarktservice (AMS)
- Autobahnen- und Schnellstraßen-Finanzierungs-AG (Konzern)
- Bundesmuseen (total, 8 Einheiten)
- Bundesrechenzentrum GmbH (BRZ; Konzern)
- Bundestheater-Holding GmbH (Konzern)
- Österreichische Beteiligungs AG (ÖBAG)
- Österreichische Bundesbahnen-Holding AG (Konzern)
- Schieneninfrastruktur-Dienstleistungsgesellschaft mbH (SCHIG)
- Universitäten (total, 23 Einheiten)
- Verbund AG (Konzern)

Arbeitsmarktservice (AMS)
Address: Treustraße 35-43, 1200 Vienna
Legal Form: Public-law corporation
Sector according to ESA 2010: Central government S.1311; ÖNACE: P.84.1
Federal shareholding: 100%
Management board: Johannes Kopf (since 2006), Petra Draxl (since 2023)
Statutory auditor: PKF Österreicher & Partner GmbH Wirtschaftsprüfung und Steuerberatung
Legal Basis: Arbeitsmarktservicegesetz (Public Employment Service Act), Federal Law Gazette No. 313/1994 as amended
Website: www.ams.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**865.7**	**900.7**	**972.4**	**1,012.8**	**1,037.9**	***19.9%***	**1,097.8**	**1,118.0**	**1,121.0**	**20.2**	***1.8%***
Administrative Cost Reimbursement	20	588.8	622.3	662.1	699.6	699.0	*18.7%*	747.8	878.0	896.0	130.2	*17.4%*
Transfers pursuant to § 15 AMPFG	20	249.4	250.9	284.3	307.2	331.3	*32.8%*	340.0	230.0	215.0	-110.0	*-32.4%*
Transfers pursuant to § 16 AMPFG	20	10.0	10.0	8.5	6.0	7.6	*-24.0%*	10.0	10.0	10.0	0.0	*0.0%*
Transfers pursuant to § 29 AMSG	20	17.5	17.5	17.5			-				0.0	-
Receipts (in mn. €)		**314.5**	**276.4**	**277.5**	**381.9**	**100.0**	***-68.2%***	**395.9**	**282.0**	**257.0**	**-113.9**	**-28.8%**
Withdrawals from the Labour Market Reserve	20	314.5	276.4	277.5	381.9	100.0	*-68.2%*	395.9	282.0	257.0	-113.9	*-28.8%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	903.6	911.3	982.3	1,067.7	1,119.0	*23.8%*
Personnel Expenses	406.4	425.1	448.6	494.4	518.9	*27.7%*
Earnings Before Interests and Taxes (EBIT)	-43.0	13.5	21.9	9.2	18.9	-
Earnings Before Taxes (EBT)	-43.3	13.7	28.1	16.6	21.8	-
Balance Sheet						
Total Assets	603.8	617.7	646.6	666.4	683.8	*13.3%*
Equity	384.5	398.1	425.0	439.5	460.6	*19.8%*
Liabilities	10.1	17.2	18.2	14.1	17.3	*71.4%*
of which under 1 year	*10.1*	*17.2*	*18.2*	*14.1*	*17.3*	*71.4%*
Provisions	202.8	201.5	202.7	212.2	205.4	*1.3%*
Additional Key Figures						
Equity Ratio %	63.7	64.5	65.7	66.0	67.4	*5.8%*
Cashflow from Earnings	-45.8	20.9	52.8	-77.3	193.6	-
Investments in Intangible Assets, PP&E, and Financial Asse	27.3	27.9	22.0	14.8	21.2	*-22.4%*
Headcount (FTE)	5,952	5,945	5,902	5,899	5,915	*-0.6%*
of which civil servants	484	430	380	321	261	*-46.0%*

Tasks and legal basis

According to § 1(1) of the Arbeitsmarktservicegesetz (AMSG; Public Employment Service Act), the Arbeitsmarktservice (AMS) is responsible for implementing the federal government’s labour market policy. This essentially comprises:

- Implementation of active labour market policy measures (advisory, placement and subsidy activities) with the aim of restoring full employment and preventing unemployment
- Assessment and payment of wage replacement benefits in case of unemployment as part of passive labour market policy (in particular under the Unemployment Insurance Act)
- Regulatory tasks, such as granting foreign workers access to the labour market (Act on the Employment of Foreign Nationals)

Legal Basis:

- Acts: Arbeitsmarktservicegesetz (AMSG), Arbeitslosenversicherungsgesetz (AlVG; Unemployment Insurance Act), Arbeitsmarktpolitik-Finanzierungsgesetz (AMPFG; Labour Market Policy Financing Act)

Financial links with the federal budget

Financial flows from the federal government to the Arbeitsmarktservice (own sphere of competence) essentially consist of reimbursement of the AMS’s administrative costs (personnel and operating expenses pursuant to § 41(2) AMPFG) and contributions to the Labour Market Reserve. The latter can be used in subsequent years to cover additional active labour market policy measures or the AMS’s administrative costs. It is funded by a portion of the unemployment insurance contributions of persons aged 57 to 59 (§ 15 AMPFG) and by pension insurance contributions financing vocational rehabilitation measures (§ 16 AMPFG). In addition, within its delegated sphere of competence, the Arbeitsmarktservice must fulfil the labour market policy tasks prescribed by law (in particular unemployment insurance benefits and active labour market policy measures).

Year 2025:

- To finance the AMS’s personnel and operating expenses, an additional €12.4 million was provided in 2025 for reimbursement of administrative costs vis-à-vis the BFRG 2024–2027 and, if required, additional funds from the Labour Market Reserve, in order to cover rising personnel and operating expenditures and to implement planned IT projects.

- For the benefit of the AMS's subsidy budget, the Labour Market Reserve was reduced by €100.0 million.
- In the delegated sphere of competence, the focus was on continuing the qualification offensive and deepening the skilled labour strategy. Among other measures, €50.0 million was made available for nursing scholarships to continue the labour market policy nursing offensive.
- Due to the requirements under §§ 15 and 16 AMPFG, the Labour Market Reserve was endowed with a total of €338.9 million.

Year 2026:

- To finance the AMS's personnel and operating expenses in 2026, an additional €61.2 million will be provided for reimbursement of administrative costs vis-à-vis the BFRG 2024–2027 and, if required, additional funds from the Labour Market Reserve, in order to cover rising personnel and operating expenditures and to implement planned IT projects.
- In 2026, the Labour Market Reserve is expected to be reduced by €380.9 million in favour of the AMS subsidy budget.
- In the delegated sphere of competence, an important qualification measure will be implemented with the introduction of the new AMS continuing education allowance as a targeted successor scheme to the abolished continuing education grant. For this purpose, €150.0 million (including social security contributions for participants) will be made available.

Year 2027:

- The contribution to the Labour Market Reserve pursuant to § 15 AMPFG will be restructured. As the financing of the AMS's personnel and operating expenses for reimbursement of administrative costs vis-à-vis the BFRG 2026–2029 will be increased by an additional €130.0 million in 2027, the financing of the AMS's preliminary estimates from the Labour Market Reserve will be reduced accordingly.
- In 2027, the Labour Market Reserve is expected to be reduced by €282.0 million in favour of the AMS subsidy budget.
- In the delegated sphere of competence, additional funds of €100.0 million for labour market promotion for older persons will be provided under § 13(6) AMPFG, and the labour market policy nursing offensive will be continued with €50.0 million for nursing scholarships.

Year 2028:

- The contribution to the Labour Market Reserve pursuant to § 15 AMPFG will be restructured. As the financing of the AMS's personnel and operating expenses for reimbursement of administrative costs vis-à-vis the BFRG 2026–2029 will be increased by an additional €148.0 million in 2028, the financing of the AMS's preliminary estimates from the Labour Market Reserve will be reduced accordingly.
- In 2028, the Labour Market Reserve is expected to be reduced by €257.0 million in favour of the AMS subsidy budget.
- In the delegated sphere of competence, additional funds of €100.0 million for labour market promotion for older persons will be available under § 13(6) AMPFG, and the labour market policy nursing offensive will be continued with €50.0 million for nursing scholarships. Furthermore, in 2028, under new § 6d AMPFG, funds of €26.7 million will be available for the Labour Market Transformation Fund to support the labour market policy accompanying the ecological and digital transformation.

Outlook:
- A needs-based adjustment of the reimbursement of administrative costs for the Arbeitsmarktservice is also planned for the years 2029 and beyond.
- A needs-based adjustment of the reimbursement of administrative costs for the Arbeitsmarktservice is also planned for the years 2029 and beyond. Dementsprechend wird das Niveau der aktiven Arbeitsmarktpolitik angepasst werden. Der Schwerpunkt auf die Qualifizierungsoffensive wird weitergeführt.
- For the Labour Market Transformation Fund, a provision of €54.6 million is planned for 2029.

Decisions and reports of the last 5 years
Federal government decisions:
- In the AMS's own sphere of competence, there were no major decisions by the federal government in the past five years.

Parlamentary decisions:
- In the AMS's own sphere of competence, there was one major decision by the National Council in the past five years. In the course of drafting the Federal Budget Act (BFG) 2025, § 50(2) AMSG was used to transfer €25.0 million from the AMS's free retained earnings to the Labour Market Reserve in order to mobilise reserves.

Court of Audit reports:
- Report of the Court of Audit on the Federal Annual Accounts 2023, Text Section Volume 5: Preliminary examination pursuant to § 9 RHG, Labour Market

Further information and reports:
- AMS Annual Report 2024

Autobahnen- und Schnellstraßen-Finanzierungs-AG (Konzern)
Address: Schnirchgasse 17, 1030 Vienna
Legal form: state owned corporation
Sector according to ESA 2010: Non-financial corporation S.11; ÖNACE: H 52.2
Federal shareholding: 100%
Management board: Hartwig Hufnagl (since 2019), Herbert Kasser (since 2024)
Statutory auditor: Deloitte Audit Wirtschaftsprüfungs GmbH
Legal basis: ASFINAG Act, Federal Law Gazette No. 591/1982[7]
Website: www.asfinag.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**1.9**	**0.9**	**1.7**	**0.7**	**0.0**	-	**3.0**	**3.0**	**3.0**	**0.0**	***0.0%***
Disaster Relief Fund	41	1.9	0.9	1.7	0.7	0.0	-	3.0	3.0	3.0	0.0	*0.0%*
Receipts (in mn €)		**275.4**	**215.2**	**235.2**	**255.4**	**305.3**	***10.9%***	**305.4**	**305.1**	**305.1**	**-0.3**	**-0.1%**
Income from Equity Holdings	41	275.0	215.0	235.0	255.0	305.0	*10.9%*	305.0	305.0	305.0	0.0	*0.0%*
Usufruct Fee	45	0.1	0.1	0.1	0.1	0.1	*32.0%*	0.1	0.0	0.0	-0.1	-
Proceeds from Property Sales	45	0.3	0.1	0.1	0.2	0.2	*-45.2%*	0.3	0.1	0.1	-0.2	*-66.7%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	2,375.3	2,530.1	2,593.3	2,619.5	2,845.8	*19.8%*
Personnel Expenses	224.2	234.4	266.8	298.6	321.8	*43.5%*
Earnings Before Interests and Taxes (EBIT)	1,188.0	1,331.7	1,286.5	1,122.9	1,277.7	*7.6%*
Earnings Before Taxes (EBT)	1,006.6	1,140.7	1,111.0	952.5	1,090.6	*8.3%*
Balance Sheet						
Total Assets	18,564.9	18,841.4	19,561.7	20,030.4	20,700.2	*11.5%*
Equity	7,666.8	8,319.8	8,928.1	9,406.4	9,941.8	*29.7%*
Liabilities	10,561.1	10,174.2	10,182.6	10,160.3	10,214.7	*-3.3%*
of which under 1 year	*1,813.6*	*794.1*	*1,785.8*	*2,385.8*	*952.3*	*-47.5%*
Provisions	337.0	387.9	451.0	463.6	543.7	*61.3%*
Additional Key Figures						
Equity ratio %	41.0	44.0	46.0	47.0	48.0	*17.1%*
Cash Flow from Earnings	1,172.1	1,233.9	1,199.5	1,049.8	1,098.5	*-6.3%*
Investments in Intangible Assets, PP&E, and Financial Assets	565.2	505.5	650.0	693.2	681.8	*20.6%*
Headcount (FTE)	2,866	2,915	2,996	3,089	3,253	*13.5%*

[7] And ASFINAG Authorisation Act, Federal Law Gazette I No. 113/1997 as amended

Tasks and legal basis
ASFINAG was founded in 1982 as a federal company. Since then, it has undergone a consistent transformation from a financing company for the high-level road network into a management holding for a user-financed motorway and expressway network.

In 1997, ASFINAG was assigned expanded tasks through an agreement with the federal government. As the financial basis for the corporate purpose redefined in 1997 and as the legal basis for its right to collect tolls, the federal government granted ASFINAG, by contract, the right of usufruct (Fruchtgenussrecht) over the land and facilities of the high-level federal road network owned by the federal government, and, based thereon, the right to collect tolls and usage fees on these roads in its own name and on its own account. Upon entry into force of this agreement, all rights and obligations of the federal government in the area of private-sector administration pursuant to § 4 of the ASFINAG Authorisation Act were transferred to ASFINAG.

ASFINAG's tasks are the financing, planning, construction, maintenance and operation of the entire Austrian motorway and expressway network, with a total route length of almost 2,278 km. The network comprises 171 tunnels and 5,916 bridges.

Legal basis:

- Acts: ASFINAG Act, ASFINAG Authorisation Act, Federal Roads Act, Federal Roads Toll Act
- Ordinances: Toll Tariff Ordinance, Vignette Price Ordinance
- Contracts: Usufruct Agreement (Fruchtgenussvertrag) 1997

Financial links with the federal budget
ASFINAG's financial links with the federal government arise primarily from payments due to dividends distributed to the federal government. Additional inflows for the federal government result from net usage fees pursuant to § 8a of the ASFINAG Act (net usage fees as a contribution to the construction of the Brenner Basistunnel and for other toll sections) and pursuant to § 8b of the ASFINAG Act (net usage fees to allocate the costs of traffic-related air pollution, noise and CO_2 emissions – "external costs"), which ASFINAG must collect on behalf of the federal government and remit to it. By law, these funds must be used for measures to make transport more sustainable.

Disbursements from the federal budget to ASFINAG are made to a limited extent from the Disaster Fund for preventive and remedial measures.

Year 2025:

- The annual dividend paid by ASFINAG to the federal government was increased from budget year 2025 onwards by €50.0 million to €305.0 million per annum and was paid at this level. The increase was made particularly against the backdrop of the federal government's tight budget situation and therefore serves primarily consolidation purposes.
- Furthermore, the federal government received inflows from net usage fees pursuant to § 8a and § 8b of the ASFINAG Act totalling €307.0 million. Of this, €255.0 million is attributable to purpose-bound inflows from "external costs" under § 8b of the ASFINAG Act, which increased by €85.0 million compared to the previous year due to rising revenues from the CO_2 toll. On the expenditure side, the inflows from "external costs" were used to finance measures in the areas of e-mobility (€30.0 million), active mobility (€60.0 million), and orders for passenger rail services (€165.0 million).
- Inflows pursuant to § 8a of the ASFINAG Act amounting to €52.0 million were used for cross-financing the Brenner Basistunnel.

Year 2026 and outlook:

- The annual dividend paid by ASFINAG to the federal government is again budgeted at €305.0 million.
- For inflows from net usage fees pursuant to § 8b of the ASFINAG Act ("external costs"), it is expected that these will increase by a further €90.0 million per annum from 2026 onwards due to the CO_2 toll. In addition, inflows from "external costs" are to be increased by €42.0 million per annum from 2026 onwards for consolidation purposes, thus amounting to a total of €387.0 million per annum.
- Inflows pursuant to § 8a of the ASFINAG Act for cross-financing the Brenner Basistunnel are budgeted unchanged at €48.5 million per annum.

Decisions and reports of the last 5 years

Federal government decisions:

- Government drafts for amendments to the Federal Roads Toll Act and the ASFINAG Act (see below)

Parliamentary decisions:

- Federal Law Gazette I No. 74/2021, Federal Act amending the Federal Roads Toll Act 2002: creation of the possibility to introduce a 75% toll discount for emission-free trucks and buses

- Federal Law Gazette I No. 155/2021, Federal Act amending the Federal Roads Toll Act 2002: creation of improved conditions for pursuing cross-border toll evasion
- Federal Law Gazette I No. 141/2023, Federal Act amending the ASFINAG Act: introduction of reporting obligations for ASFINAG on measures taken by the federal states to improve the environmental situation in the vicinity of federal road sections
- Federal Law Gazette I No. 142/2023, Federal Act amending the Federal Roads Toll Act 2002 and the ASFINAG Act: introduction of a CO_2 toll for trucks
- Federal Law Gazette I No. 83/2025, Federal Act amending the Federal Roads Toll Act 2002: stipulation of a one-off suspension of the indexation of tariffs for allocating infrastructure costs for the year 2026

Court of Audit reports:

- Construction of the S 10 – Mühlviertel Expressway, Follow-up audit (Federal 2022/6)
- Award of construction contracts by ASFINAG and ÖBB (Federal 2022/10)
- Traffic fines; Follow-up audit (Federal 2022/43)

Further information and reports:

- ASFINAG Annual Report 2024
- ASFINAG Annual Financial Report 2025
- ASFINAG Annual Report 2025

Bundesmuseen

Bundesmuseen (Federal museums; total)

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**152.5**	**146.3**	**155.3**	**161.6**	**165.9**	***8.8%***	**161.5**	**153.4**	**154.1**	**-8.1**	***-5.0%***
Base Compensation	32	114.4	122.4	133.4	138.6	145.4	*27.1%*	145.4	145.4	145.4	0.0	*0.0%*
Transfer Payments	32	13.7	15.8	13.4	13.9	11.8	*-13.8%*	10.8	4.8	4.8	-6.0	*-55.6%*
Transfer Payments Covid-19	32	16.5					-				0.0	-
Personnel Payments	32	4.3	4.1	4.1	3.9	2.9	*-32.5%*	5.3	3.3	3.9	-2.1	*-38.9%*
Pensions Civil Servants	23	3.6	4.0	4.4	5.2	5.8	*60.4%*				0.0	-
Receipts (in mn. €)		**5.5**	**5.3**	**5.2**	**5.0**	**3.7**	***-32.5%***	**5.3**	**3.3**	**3.9**	**-2.1**	**-38.9%**
Pensions Civil Servants	23	1.2	1.2	1.1	1.1	0.8	*-32.2%*				0.0	-
Reimbursement for Personnel	32	4.3	4.1	4.1	3.9	2.9	*-32.5%*	5.3	3.3	3.9	-2.1	*-38.9%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	201.0	230.4	247.5	269.6	284.0	*41.3%*
Personnel Expenses	100.3	113.7	125.0	137.5	146.6	*46.2%*
Earnings Before Interests and Taxes (EBIT)	20.0	17.7	9.9	15.3	19.4	*-2.8%*
Earnings Before Taxes (EBT)	20.0	15.7	11.2	17.5	20.6	*3.1%*
Balance Sheet						
Total Assets	379.1	390.8	404.6	430.2	447.4	*18.0%*
Equity	288.7	306.3	316.1	338.2	357.6	*23.9%*
Liabilities	21.4	23.7	26.3	28.6	28.2	*31.7%*
of which under 1 year	*15.4*	*17.2*	*19.9*	*22.5*	*22.2*	*43.9%*
Provisions	41.0	40.4	43.2	44.1	43.5	*6.1%*
Additional Key Figures						
Cashflow from Earnings	8.3	10.1	14.4	18.3	25.9	*213.9%*
Investments in Intangible Assets, PP&E, and Financial Asse	18.8	15.8	15.0	24.0	21.3	*13.2%*
Headcount (FTE)	1,772	1,868	1,958	2,031	2,116	*19.4%*
of which civil servants	52	46	42	35	25	*-52.0%*
former contract employees of the Federal Government	173	158	142	133	120	*-30.8%*

Tasks and legal basis

The federal museums and the Austrian National Library, which were gradually spun off from federal administration starting in 1999, are organised as scientific institutions under public law.

According to § 2 of the Federal Museums Act, the particular task of the federal museums is to collect, conserve, scientifically process and document the testimonies of the history and present of the arts, technology, nature and the sciences that research them, which have been entrusted to them, and to make them accessible to a broad public. They are a place of lively and contemporary engagement with the collections entrusted to them.

As institutions of art, nature and technology, they are subject to ongoing supervision and care by a shareholding management unit.

The managing directors and the majority of the members of the supervisory boards (curatorium members) of the scientific institutions are appointed by the Federal Ministry of Housing, Arts, Culture, Media and Sport, ensuring that medium-term steering instruments remain firmly in federal hands.

The scientific institutions operate in a fully autonomous manner, both in terms of content and economics, on the basis of their legal foundations and objectives. The managing directors must draw up a three-year budget plan, taking into account the cultural policy mandate, while ensuring the economic continuity of the scientific institution. Since the spin-off, the scientific institutions have in principle received a legally fixed basic compensation (Basisabgeltung).

Subject to budgetary possibilities and substantive and cultural policy priorities, the federal government may provide the federal museums with a financial contribution for user-specific construction investment projects, adaptations of existing buildings and technical safety measures, as these were not covered in the basic compensation. Likewise, subject to financial possibilities, new indispensable additional needs are to be covered once all other options have been exhausted.

Legal basis:

- Acts: Federal Museums Act 2002, Federal Law Gazette No.14/2002 as amended
- Museum statutes, rules of procedure for the managing directors and the curatoria (supervisory boards), accounting guidelines

Financial links with the federal budget

Year 2026:

- As of 1 January 2025, the statutory basic compensation for the federal museums/Austrian National Library was increased to €145.4 million. In the 2026 Draft Annual Budget (BVA), there are no changes compared to the previous year.

Year 2027:

- In the 2027 Draft Annual Budget Estimate (BVA-E), no budgetary priorities are set; investment funds are provisionally budgeted €6.0 million lower.

Year 2028:

- In the 2028 Draft Annual Budget Estimate (BVA-E), no budgetary priorities are set; investment funds are provisionally budgeted €6.0 million lower.

Decisions and reports of the last 5 years

Federal government decisions:

- Acquisition of the Essl Collection and creation of "Albertina Modern" in the Künstlerhaus, with the museum's operations secured via the basic compensation from 2021 onwards.
- Council of Ministers submission of 15 November 2023 on the reorganisation and expansion of the House of Austrian History.

Parliamentary decisions:

- Amendment to the Federal Museums Act 2002, Federal Law Gazette I No. 185/2022 – increase of the basic compensation.
- Amendment to the Federal Museums Act 2002, Federal Law Gazette I No. 152/2023 – increase of the basic compensation.

Court of Audit reports:

- New forms of cultural mediation due to the COVID-19 pandemic (Federal 2023/8)

Further information and reports:

- Several studies have examined the optimal organisational form since the spin-off, most recently an internal audit in 2018 and a 2017 "White Paper" on the "Reorganisation of the Austrian Federal Museums/Austrian National Library", with the main aim of creating a sound basis for optimising the structure of the federal museums in terms of uniformity, efficiency and reliability.

- In 2019, it was decided to establish a service GmbH to provide joint services for all institutions and to strengthen shareholding management within the ministry. The service GmbH was not implemented.
- 2021: Start of the decision-making process announced in the government programme on establishing a Federal Museums Holding and strengthening the Federal Museums Directors’ Conference, including the collection of implementation concepts and associated cost estimates, accompanied by an external management consultancy. This was not implemented.
- 2022/23: Continuation of negotiations on concluding a uniform collective agreement for all federal museums and the Austrian National Library.
- 2023: Feasibility study for the House of Austrian History in the MuseumsQuartier
- 2025: Postponement of the planned reconstruction of entrance areas at the federal museums (Kunsthistorisches Museum, Natural History Museum Vienna and the Austrian Gallery Belvedere), and evaluation of relocating the House of Austrian History to premises in the MuseumsQuartier; decision in favour of relocation taken, preliminary planning completed.
- 2026: House of Austrian History: application for a building permit valid for four years; implementation is subject to budgetary approval.

Mit Sicherheit innovativ. BRZ

Bundesrechenzentrum GmbH (BRZ; Konzern)
Address: Hintere Zollamtsstraße 4, 1030 Vienna
Legal form: GmbH (limited liability company) (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: K 63.1
Federal shareholding: 100%
Management: Christine Sumper-Billinger (since 2007), Roland Ledinger (since 2021)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal basis: Federal Act on Bundesrechenzentrum GmbH, Federal Law Gazette No. 757/1996 as amended
Website: www.brz.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**0.4**	**0.4**	**0.3**	**0.3**	**0.2**	***-55.6%***				**0.0**	**-**
Personnel Payments	45	0.3	0.2	0.1	0.1		-				0.0	-
Pensions Civil Servants	23	0.1	0.2	0.2	0.2	0.2	*61.0%*				0.0	-
Receipts (in mn. €)		**1.3**	**1.2**	**1.1**	**0.1**	**0.0**	**-**				**0.0**	**-**
Reimbursement of personnel and social security expenses for civil servants	45	0.3	0.2	0.1	0.1		-				0.0	-
Pensions Civil Servants	23	0.0	0.0	0.0	0.0	0.0	-				0.0	-
Profit Distribution	45	1.0	1.0	1.0			-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	406.7	450.0	511.2	567.0	566.4	*39.3%*
Personnel Expenses	148.0	166.2	190.3	219.0	229.4	*55.0%*
Earnings Before Interests and Taxes (EBIT)	6.1	4.4	-3.1	9.1	7.9	*29.4%*
Earnings Before Taxes (EBT)	6.0	4.3	-2.4	10.6	9.4	*57.2%*
Balance Sheet						
Total Assets	279.7	316.3	330.7	341.1	356.7	*27.5%*
Equity	55.1	57.2	53.9	66.7	73.7	*33.8%*
Liabilities	148.2	183.0	193.0	180.2	189.8	*28.1%*
of which under 1 year	*145.3*	*181.0*	*191.1*	*179.0*	*185.6*	*27.7%*
Provisions	59.5	60.4	66.5	71.8	74.2	*24.6%*
Additional Key Figures						
Equity Ratio %	19.7	18.1	16.3	19.6	20.7	*5.1%*
Cashflow from Earnings	29.7	28.4	26.8	40.8	36.6	*23.1%*
Investments in Intangible Assets, PP&E, and Financial Asse	24.8	31.8	31.7	43.8	12.7	*-48.9%*
Headcount (FTE)	1,411	1,576	1,692	1,846	1,854	*31.4%*
of which civil servants	2	2				-
former contract employees of the Federal Government	131	120	113	105	96	*-26.7%*

Tasks and legal basis

BRZ GmbH performs information and communication technology (ICT) tasks on behalf of the federal government. These include, in particular, the development, maintenance and operation of IT applications and IT infrastructure, as well as the procurement and provision of IT operating resources. In addition, BRZ GmbH is positioned as a competence centre for digitalisation within the federal administration.

Legal basis:

- Acts: Federal Act on Bundesrechenzentrum GmbH (BRZ GmbH), Federal Law Gazette No. 757/1996 as amended
- Contracts: IT framework agreement, IT operations framework agreement and project framework agreement between the Federal Ministry of Finance (BMF) and BRZ

Financial links with the federal budget

The services provided by BRZ GmbH are charged to the respective ministry budgets.

Decisions and reports of the last 5 years

Federal government decisions:

- Public AI Initiative to modernise the administration – Artificial intelligence as a lever for a sovereign, efficient and citizen-oriented administration (45a/1, 19 March 2026)
- Digitalisation Action Plan 2022
- Government draft for the Digitalisation Fund Act

Parliamentary decisions:

- Digitalisation Fund Act – implementation of IT consolidation at federal level, expansion of services for citizens and businesses, acceleration and efficiency improvements in administrative procedures.

Court of Audit reports:

- Transition from the citizen card/mobile phone signature to the electronic identity (E-ID) (Federal 2023/7)
- Labour-law and technical implementation of telework in selected federal ministries (Federal 2022/27)
- Coordination of cyber security (Federal 2022/13)
- Management of IT security in the administration of selected federal ministries (Federal 2021/31)
- Management of selected IT projects under the E-Finance IT programme; follow-up audit (Federal 2020/39)

österreichische bundestheater

Bundestheater-Holding GmbH (Konzern)
Address: Goethegasse 1, 1010 Vienna
Legal form: GmbH (limited liability company) (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: S 91
Federal shareholding: 100%
Management: Christian Kircher (bis 03/2026), Sonja Hammerschmid (since 04/2026)
Statutory auditor: Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H.
Legal basis: Federal Act on the Reorganisation of the Federal Theatres (Bundestheaterorganisationsgesetz – BThOG), Federal Law Gazette I No. 108/1998 as amended
Website: https://www.bundestheater.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**252.9**	**262.6**	**271.6**	**284.0**	**294.0**	***16.2%***	**206.4**	**205.8**	**206.0**	**-0.7**	***-0.3%***
Base Compensation	32	162.9	175.9	186.9	194.2	203.8	*25.1%*	203.8	203.8	203.8	0.0	*0.0%*
Transfer funds (Section 7 para. 2a and para. 3 BThOG	32	1.7	6.0	0.5	0.5		-				0.0	-
Transfer Payments Covid-19	32	8.0					-				0.0	-
Office of the Bundestheater	32	2.2	1.7	2.0	1.4	1.3	*-41.0%*	2.7	2.0	2.2	-0.7	*-24.5%*
Pension Payments	23	78.1	79.0	82.3	87.9	88.9	*13.9%*				0.0	-
Receipts (in mn. €)		**13.9**	**12.7**	**12.6**	**11.9**	**11.7**	***-15.6%***	**2.7**	**2.0**	**2.2**	**-0.7**	**-24.5%**
Reimbursement for Personnel	32	2.2	1.7	2.0	1.4	1.3	*-40.6%*	2.7	2.0	2.2	-0.7	*-24.5%*
Pension contributions for civil servants	23	11.7	11.0	10.7	10.5	10.4	*-11.0%*				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	228.7	245.2	269.8	286.6	302.2	*32.1%*
Personnel Expenses	172.6	193.7	199.2	218.5	239.4	*38.7%*
Earnings Before Interests and Taxes (EBIT)	11.2	-3.3	7.9	-0.7	-4.9	-
Earnings Before Taxes (EBT)	10.9	-3.5	8.8	1.4	-3.6	-
Balance Sheet						
Total Assets	206.4	220.8	249.5	255.4	255.2	*23.6%*
Equity	101.2	97.6	106.1	107.5	103.9	*2.7%*
Liabilities	41.9	58.1	63.5	63.4	68.6	*63.8%*
of which under 1 year	*29.7*	*40.5*	*42.1*	*43.2*	*51.2*	*72.2%*
Provisions	58.5	59.6	56.7	59.9	57.2	*-2.3%*
Additional Key Figures						
Equity Ratio %	49.0	44.7	43.2	42.1	42.2	*-13.9%*
Cashflow from Earnings	31.7	18.7	35.6	29.8	25.7	*-19.0%*
Investments in Intangible Assets, PP&E, and Financial Asse	17.3	25.5	31.6	63.1	39.5	*128.3%*
Headcount (FTE)	2,360	2,415	2,437	2,458	2,524	*6.9%*
of which civil servants	23	20	16	13	10	*-56.5%*
former contract employees of the Federal Government	20	19	16	12	12	*-40.0%*
Company-specific Key Figures						
Visitors (in thousands)	210	891	1,203	1,316	1,329	*532.9%*
Self-financing ratio (in % – own revenue/expenses)	11	28	35	37	39	*254.5%*
Seating Capacity Burgtheater	68	61	69	72	79	*16.2%*
Seating Capacity Staatsoper	94	86	98	99	99	*5.3%*
Seating Capacity Volksoper	67	61	78	86	84	*25.4%*

Tasks and legal basis

The Austrian Federal Theatres are organised as a group comprising five independent GmbHs: the Bundestheater-Holding GmbH, which is 100% owned by the federal government, is responsible for group management of the theatres and for the strategic leadership of the subsidiaries within the framework of their cultural policy and economic objectives. The stage companies Burgtheater GmbH, Wiener Staatsoper GmbH and Volksoper Vienna GmbH are economically independent and artistically autonomous companies and are 100% owned by the Holding. ART for ART Theaterservicegesellschaft, with a focus on costume and scenery workshops, ticket sales, building management and IT, is 51.1% owned by Bundestheater-Holding; the remaining 48.9% is held by the three stage companies (16.3% each).

The cultural policy mandate pursuant to § 2(1) of the BThOG includes, in particular, the following tasks: promoting classical German-language and international theatre art and culture; supporting contemporary and innovative developments, with special consideration for Austrian artistic creation and its strengthening in international comparison; designing performance schedules so as to offer an innovative and pluralistic range in terms of form and content, including artistically risky productions, and to place particular emphasis on arts education, especially for children and young people. Furthermore, access and usage opportunities for audiences throughout Austria are to be created, including through the use of electronic and other mass media, taking into account new media developments, and the international representation of Austrian stage art is to be ensured.

Legal basis:

- Acts: Federal Theatres Reorganisation Act (Bundestheaterorganisationsgesetz – BThOG)
- Contracts: Target and performance agreements pursuant to § 4 BThOG

Financial links with the federal budget

Year 2026:

- As of 1 January 2025, the statutory basic compensation for the Federal Theatres was increased to €203.8 million. In the 2026 Draft Annual Budget (BVA), there are no significant changes compared to the previous year.

Year 2027:

- In the 2027 Draft Annual Budget Estimate (BVA-E), no budgetary priorities are set; there are no significant changes compared to the previous year.

Year 2028:

- In the 2028 Draft Annual Budget Estimate (BVA-E), no budgetary priorities are set; there are no significant changes compared to the previous year.

Decisions and reports of the last 5 years

Parliamentary decisions:

- Amendment to the BThOG, Federal Law Gazette I No. 185/2022 – increase of the basic compensation
- Amendment to the BThOG, Federal Law Gazette I No. 152/2023 – increase of the basic compensation

Court of Audit reports:

Volksoper Vienna GmbH (Federal 2024/27)

Further information and reports:

- https://www.bundestheater.at/holding/daten-zum-download/

Österreichische Beteiligungs AG (ÖBAG)[8]
Address: Kolingasse 14-16, 1090 Vienna
Legal form: AG (public limited company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: L 64.2
Federal shareholding: 100%
Vorständin: Edith Hlawati (since 2022)
Statutory auditor: Grant Thornton Austria Audit GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: ÖIAG Act 2000, Federal Law Gazette I No. 24/2000 as amended
Website: www.oebag.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**0.1**	**0.2**	**0.2**	**0.3**	**0.3**	***171.7%***	**0.3**	**0.3**	**0.3**	**0.0**	***11.1%***
Management Contract	45	0.1	0.2	0.2	0.3		-				0.0	-
Management Contract	40					0.3	-	0.3	0.3	0.3	0.0	*11.1%*
Receipts (in mn. €)		**335.0**	**580.0**	**925.0**	**930.0**	**766.9**	***128.9%***	**793.0**	**849.0**	**913.0**	**56.0**	**7.1%**
Dividends	45	335.0	580.0	925.0	930.0		-				0.0	-
Dividends	40					766.9	-	793.0	849.0	913.0	56.0	*7.1%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	1.0	1.1	1.0	5.0	1.2	*22.0%*
Personnel Expenses	3.8	4.4	4.9	5.2	5.0	*32.0%*
Earnings Before Interests and Taxes (EBIT)	-32.4	-21.4	-11.3	-4.4	-6.0	*-81.4%*
Earnings Before Taxes (EBT)	515.7	584.8	944.5	948.5	883.5	*71.3%*
Balance Sheet						
Total Assets	3,517.6	3,528.2	3,518.5	3,516.7	3,635.2	*3.3%*
Equity	3,462.1	3,447.2	3,466.7	3,485.2	3,601.7	*4.0%*
Liabilities	36.8	34.1	13.6	0.8	0.8	*-97.7%*
of which under 1 year	*17.2*	*34.1*	*13.6*	*0.8*	*0.8*	*-95.1%*
Provisions	38.3	46.9	38.2	30.7	32.6	*-14.9%*
Additional Key Figures						
Equityquote %	98.4	97.7	98.5	99.1	99.1	*0.7%*
Cash Flow from Earnings	515.8	584.9	944.5	948.6	883.5	*71.3%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.1	0.0	0.1	0.1	6.6	-
Headcount (FTE)	22	21	23	24	24	*8.2%*
Company-specific Key Figures						
Portfolio value in billions of €	35	31	32	30		-

[8] until 2014 ÖIAG, 2015-2019 ÖBIB, since 2019: ÖBAG

Tasks and legal basis

In 2019, Österreichische Bundes- und Industriebeteiligungen GmbH (ÖBIB) was converted into Österreichische Beteiligungs AG (ÖBAG). In addition to the existing ÖBIB shareholdings, the federal government's stakes in Bundesimmobiliengesellschaft m.b.H. (BIG) and APK Pensionskasse AG were also transferred to ÖBAG by law. Furthermore, ÖBAG took over the management of the federal government's shareholding in Verbund AG. In 2024, SCHOELLER-BLECKMANN GmbH, as the transferring company, was merged retroactively with GKB-Bergbau GmbH as the acquiring company, with a merger reference date of 31 December 2023, and has since been part of ÖBAG.

ÖBAG's task is to carry out active shareholding management on behalf of the Republic of Austria. Likewise, ÖBAG acquires or disposes of equity interests following decisions by the federal government. Based on evaluation and approval by the ÖBAG Shareholding Committee, ÖBAG additionally implements measures to promote the development of Austria as a business location (e.g. minority stakes or debt financing for companies relevant to the location). Furthermore, ÖBAG provides external shareholding management for companies and stakes that are in public ownership (e.g. Verbund AG).

Legal basis:

- Acts: ÖIAG Act 2000 (Federal Law Gazette I No. 24/2000 as amended)
- Contracts: Management agreement between the Republic of Austria (federal government) and ÖBAG of 25 March 2019; supplementary agreement to the management agreement for the years 2021 to 2023 regarding the shares in Verbund AG held by the Republic of Austria (federal government) of 30 April 2021; second supplementary agreement to the management agreement for the years 2024 to 2026 regarding the shares in Verbund AG held by the Republic of Austria (federal government) of 23 January 2024

Financial links with the federal budget

ÖBAG's dividend payments to the federal government essentially arise from the income from its shareholdings, which it receives from its portfolio companies (e.g. OMV AG, Bundesimmobilien GmbH, Österreichische Post AG, etc.).

Until 2024, dividend payments were recorded in the federal budget under budget chapter CH 45 (Federal Assets). Due to the 2025 amendment to the Federal Ministries Act, they are recorded from 2025 onwards under CH 40 (Economy).

Year 2025:

- Following the resolution of the Annual General Meeting on 16 June 2025, an amount of €766.9 million was paid out. The 2025 Draft Annual Budget (BVA), which included a consolidation contribution of €137.0 million, was thus complied with.

Year 2026:

- Dividend inflows are budgeted at €793.0 million. This includes a consolidation contribution of €163.0 million.

Year 2027:

- Dividend inflows are budgeted at €849.0 million. This includes a consolidation contribution, also in connection with the Shareholding Task Force, of €189.0 million.

Year 2028:

- Dividend inflows are budgeted at €913.0 million. This includes a consolidation contribution, also in connection with the Shareholding Task Force, of €217.0 million.

Outlook:

- In the subsequent years, dividend inflows from ÖBAG are expected to stabilise at a level of €849.0 million, as the consolidation contribution will decline slightly from 2029 onwards.

Decisions and reports of the last 5 years

Court of Audit reports:

- Natural gas – Security of supply (Federal 2025/1)
- Supervisory boards: Selection process in ministries (Federal 2022/11)

Further information and reports:

- ÖBAG portfolio value as at 31 December 2024 (including Verbund AG): €29.85 billion
- ÖBAG Corporate Governance Report 2024
- ÖBAG Standard on the Appointment Process for Corporate Bodies 2024
- ÖBAG Standard on the Appointment of Management Board Members 2024
- ÖBAG Business and Sustainability Report 2023

Österreichische Bundesbahnen-Holding AG (Konzern)
Address: Am Hauptbahnhof 2, 1100 Vienna
Legal form: AG (public limited company)
Sector according to ESA 2010: S.11 (Holding and others); Central Government S.1311 (ÖBB-Personenverkehr AG, ÖBB-Infrastruktur AG); ÖNACE: H 49.1
Federal shareholding: 100%
Management board: Andreas Matthä (since 2016), Manuela Waldner (since 2023)
Statutory auditor: Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H.
Legal basis: Federal Railways Act, Federal Law Gazette I No. 825/1992[9]
Website: http://konzern.oebb.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**5,618.5**	**5,457.9**	**5,627.3**	**6,058.6**	**6,385.2**	***13.6%***	**7,015.1**	**7,277.0**	**7,349.4**	**262.0**	***3.7%***
Railway Infrastructure	41	2,460.2	2,355.8	2,401.6	2,530.0	2,653.0	*7.8%*	2,941.4	3,122.5	3,393.1	181.1	*6.2%*
Public services	41	910.9	881.9	942.9	1,046.2	1,151.2	*26.4%*	1,448.6	1,500.7	1,278.0	52.1	*3.6%*
Funds from the COVID-19 Crisis Management Fund	41	126.2	47.7				-				0.0	-
Pensions and Long-Term Care Allowance	23	2,121.2	2,172.5	2,282.8	2,482.4	2,581.0	*21.7%*	2,625.0	2,653.8	2,678.3	28.8	*1.1%*
Receipts (in mn €)		**922.5**	**909.3**	**966.6**	**432.6**	**390.8**	***-57.6%***	**274.2**	**253.6**	**226.0**	**-20.6**	***-7.5%***
Pensions for Civil Servants	23	340.0	326.8	321.6	324.4	306.4	*-9.9%*	274.2	253.6	226.0	-20.6	*-7.5%*
Railway Infrastructure	41	582.5	582.5	645.0	108.2	0.0	-	0.0	0.0	0.0	0.0	-
Income from Equity Holdings	41					84.4	-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	6,509.5	6,889.8	7,235.3	8,353.0	8,944.6	*37.4%*
Personnel Expenses	2,751.5	2,946.6	3,213.7	3,553.9	3,736.9	*35.8%*
Earnings Before Interests and Taxes (EBIT)	628.7	663.4	581.7	707.8	732.7	*16.5%*
Earnings Before Taxes (EBT)	170.0	193.2	111.6	113.6	68.1	*-59.9%*
Balance Sheet						
Total Assets	35,554.7	37,968.0	40,864.8	44,168.2	46,875.8	*31.8%*
Equity	3,243.6	3,524.2	3,212.6	3,387.4	3,338.6	*2.9%*
Liabilities	31,302.4	33,303.8	36,417.2	39,453.3	42,198.5	*34.8%*
of which under 1 year	*5,580.2*	*5,355.4*	*5,184.9*	*5,422.5*	*5,397.1*	*-3.3%*
Provisions	1,008.7	1,140.0	1,234.9	1,327.5	1,338.7	*32.7%*
Additional Key Figures						
Equity ratio %	9.1	9.3	7.9	7.7	7.1	*-22.0%*
Cash Flow from Earnings	1,433.1	1,322.9	1,165.7	1,748.8	1,610.8	*12.4%*
Investments in Intangible Assets, PP&E, and Financial As:	3,687.8	3,920.2	4,504.3	5,421.1	5,015.2	*36.0%*
Headcount (FTE)	42,592	42,941	43,609	45,579	46,839	*10.0%*
including Civil Servants	16,877	15,333	13,812	12,305	10,903	*-35.4%*

[9] and Railways Act 1957, Federal Law Gazette I No. 60/1957 as amended

Tasks and legal basis

According to the Federal Railways Act, ÖBB-Holding AG holds all shares in ÖBB-Personenverkehr AG, Rail Cargo Austria AG (RCA), and ÖBB-Infrastruktur AG.

The main tasks of ÖBB-Holding AG are:

- Exercise of shareholding rights
- Unified strategic direction of the ÖBB Group
- Overall coordination of the development and implementation of the corporate strategies of the subsidiaries
- Ensuring transparency of the public funds used
- Ensuring internal group workforce balancing

The ÖBB-Infrastruktur AG sub-group is responsible for the construction, maintenance and operation of the nationwide rail network in Austria. The administration, development and exploitation of the ÖBB Group’s real estate assets are carried out by ÖBB-Infrastruktur AG’s subsidiary, ÖBB-Immobilienmanagement GmbH.

The ÖBB-Personenverkehr AG sub-group is responsible for designing the service offering, coordinating the production process, marketing, sales and financing of passenger transport services. Together with its subsidiary ÖBB-Postbus GmbH, ÖBB-Personenverkehr AG provides a coordinated rail and bus service offering.

Rail Cargo Austria AG (RCA) is the internationally active freight transport subsidiary, which operates on the market together with its subsidiaries and participations under the umbrella brand Rail Cargo Group (RCG).

The joint subsidiaries of ÖBB-Personenverkehr AG and RCA, ÖBB-Produktion GmbH and ÖBB-Technische Services GmbH, provide services in the areas of traction and maintenance of rail vehicles.

Legal basis:

- Acts: Railways Act (Eisenbahngesetz), Federal Law Gazette I No. 60/1957 as amended; Federal Railways Act (Bundesbahngesetz), Federal Law Gazette I No. 825/1992 as amended

Financial links with the federal budget
Disbursements under the line item **“Railway Infrastructure”** arise from subsidies to ÖBB-Infrastruktur AG, which are defined in the subsidy agreements pursuant to § 42(1) and (2) of the Federal Railways Act.

- The agreement pursuant to § 42(1) of the Federal Railways Act concerns subsidies for the operation of rail infrastructure and its provision to users, insofar as the revenues achievable from users of the rail infrastructure under the respective market conditions do not cover the expenses incurred under prudent and economical management.
- The agreement pursuant to § 42(2) of the Federal Railways Act governs federal financing for the maintenance, planning and construction of rail infrastructure. As the basis of this agreement and as part of the business plan, ÖBB-Infrastruktur AG must prepare a six-year framework plan.

Disbursements under the line item **“Public Service Obligations”** arise from federal payments on the basis of the concluded public service contracts with ÖBB-Personenverkehr AG for Vorarlberg, Carinthia, Styria, Upper Austria, Salzburg, Tyrol and the Eastern Region, as well as for long-distance passenger transport services.

In the area of **“Railway Infrastructure”**, the 2027 and 2028 Draft Annual Budget Estimates (BVA-E) are based on the current medium-term financial planning of ÖBB-Infrastruktur, taking into account the ÖBB Framework Plan draft 2027–2032 and consolidation requirements. Disbursements are rising in particular due to increasing annuity subsidies and higher interest expenses.

With regard to **“Public Service Obligations”**, the public service contracts concluded since December 2018 result in a significantly higher future budget requirement until 2029. This development is particularly linked to the agreed indexation adjustments, the respective scope of ordered transport services, and liquidity-related shifts within SCHIG mbH.

In the area of disbursements for **“Pensions and Long-Term Care Allowance”** for retired civil servants of the Austrian Federal Railways, the increase in total payments compared to the provisional 2025 result is due to the annual pension adjustment and the uprating of the long-term care allowance, despite a slight decline in the number of pension and benefit recipients. The decline in inflows compared to the provisional 2025 result is attributable to the expected development of contributions.

In the area of inflows under **“Income from Equity Participations”**, the decline (−€84.4 million) is due to the one-off ÖBB dividend paid for consolidation purposes.

Decisions and reports of the last 5 years

Federal government decisions:

- Council of Ministers Resolution (MRV) 57/13 of 17 June 2026, ÖBB Framework Plan 2027–2032
- Government draft Prior Commitments Act – ÖBB Subsidy Agreements 2027–2032

Parliamentary decisions:
Federal Law Gazette I 27/2025, Federal Act approving the creation of prior commitments by the Federal Minister for Innovation, Mobility and Infrastructure

Court of Audit reports:

- Service planning at ÖBB-Personenverkehr AG (Federal 2026/7)
- Subsidy agreements for financing ÖBB rail infrastructure; follow-up audit (Federal 2025/16)
- Koralmbahn project (Federal 2025/14)
- Railway level crossings (Federal 2023/23)
- Compliance – Corruption prevention in real estate transactions: ÖBB-Immobilienmanagement GmbH and Österreichische Post AG (Federal 2023/05)
- Award of construction contracts by ASFINAG and ÖBB (Federal 2022/10)
- Subsidy agreements for financing ÖBB rail infrastructure (Federal 2021/38)
- COVID-19 – Structure and scope of financial support measures (Federal 2021/25)
- ÖBB-Personenverkehr AG ticket sales system; follow-up audit (Federal 2021/6)
- Federal transport infrastructure – Strategy, planning, financing; follow-up audit and COVID-19 impacts (Federal 2021/33)

Further information and reports:

- Geschäftsberichte 2025 ÖBB-Holding AG und ÖBB-Infrastruktur AG

Schieneninfrastruktur-Dienstleistungsgesellschaft mbH (SCHIG)
Address: Austria Campus 2 | Jakov-Lind-Straße 2, Stiege 2, 4. OG, 1020 Vienna
Legal form: GmbH (limited liability company) (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: H 52.2
Federal shareholding: 100%
Geschäftsführung: Viktor Vogler (since 2024)
Statutory auditor: CONSULTATIO Wirtschaftsprüfung GmbH & Co KG
Legal basis: Rail Infrastructure Financing Act, Federal Law Gazette No. 201/1996 as amended
Website: www.schig.com

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**9.8**	**9.9**	**11.9**	**12.9**	**16.1**	***64.3%***	**16.5**	**17.1**	**17.6**	**0.6**	***3.6%***
Statutory Expense Coverage	41	9.8	9.9	11.9	12.9	16.1	*64.3%*	16.5	17.1	17.6	0.6	*3.6%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	1,282.3	1,347.4	1,308.8	1,364.7	1,612.9	*25.8%*
Personnel Expenses	8.4	9.5	11.4	13.1	14.6	*74.5%*
Earnings Before Taxes (EBT)	0.0	0.0	3.2	9.4	3.5	-
Balance Sheet						
Total Assets	597.8	612.2	896.8	856.1	942.8	*57.7%*
Equity	10.0	10.0	13.2	22.6	26.1	*161.0%*
Liabilities	75.6	11.9	158.0	159.2	175.2	*131.7%*
of which under 1 year	*74.3*	*10.8*	*157.1*	*158.5*	*174.6*	*135.0%*
Provisions	22.1	85.8	82.2	12.1	9.4	*-57.7%*
Additional Key Figures						
Equity ratio %	1.7	1.6	1.5	2.6	2.8	*64.7%*
Cash Flow from Earnings	0.5	0.4	3.5	9.7	3.8	*654.8%*
Investments in Intangible Assets, PP&E, and Financial Assets	0.4	0.2	0.2	0.2	0.3	*-9.7%*
Headcount (FTE)	97	107	119	128	135	*38.2%*
former contract employees of the Federal Government	6	6	7	7	7	*17.2%*

Tasks and legal basis

The main tasks of SCHIG mbH are set out in § 3 of the SCHIG Act and comprise:

- Concluding public–private partnership (PPP) contracts with third parties for the co-financing, construction (including exploitation) of rail infrastructure and the implementation of related projects; where SCHIG mbH enters into payment obligations, prior agreement must be reached with the Federal Minister for Climate Action, Environment, Energy, Innovation and Technology and the Federal Minister of Finance.
- Participating in the preparation and implementation of subsidy agreements pursuant to § 42 of the Federal Railways Act and of the six-year framework planning pursuant to § 43 of the Federal Railways Act, in particular with regard to payment processing; participating in monitoring in the area of rail infrastructure financing and overseeing contractual obligations pursuant to § 45 of the Federal Railways Act and § 4 of the Federal Act establishing "Brenner Eisenbahn GmbH"
- Carrying out all business and activities that serve the non-discriminatory development and improvement of the railway sector and of new railway technologies on the rail network, as well as all related business and activities that help improve SCHIG mbH's results, and participating in the coordination of all research and development measures for the rail sector.
- Performing all business and activities of an accredited testing body (notified body) in the field of railways.
- Following transfer by a railway infrastructure company, acting as the allocation body pursuant to Part 6 of the Railways Act 1957.
- Managing the Commission of Experts pursuant to § 48(4) of the Railways Act 1957.
- Exercising the competence pursuant to § 130 of the Railways Act 1957.
- Carrying out tasks related to the establishment and administration of registers as assigned to SCHIG mbH under the Railways Act 1957 or under ordinances issued in implementation thereof.
- After obtaining the consent of the Federal Minister for Transport, Innovation and Technology, concluding contracts on the commissioning of public service obligations pursuant to § 48 of the Federal Railways Act, Federal Law Gazette No. 825/1992 as amended, and § 3 of the Private Railways Act 2004, Federal Law Gazette I No. 39 as amended, in conjunction with § 7 of the Public Local and Regional Transport Act 1999, Federal Law Gazette I No. 204 as amended, and implementing these contracts.

Legel basis:

- Acts: Rail Infrastructure Financing Act (Schieneninfrastrukturfinanzierungsgesetz), Federal Law Gazette No. 201/1996 as amended

Financial links with the federal budget
Pursuant to § 6 of the Rail Infrastructure Financing Act, the federal government must bear the personnel and operating costs of SCHIG mbH, insofar as these costs arise from the fulfilment of the tasks assigned to it under this Federal Act and cannot be covered by third parties. The compensation payment is made under budget chapter CH 41, detail budget 41.02.02 “Schiene” (Rail).

In contrast to the presentation in the federal budget, SCHIG mbH’s annual financial statements within the scope of shareholding and financial controlling also show the revenues generated through SCHIG mbH’s role in commissioning and implementing public service contracts with ÖBB-Personenverkehr AG and with the private railways. Specifically, the commissioning and implementation of the public service contracts is carried out by SCHIG mbH on behalf of the federal government (BMIMI). For this purpose, SCHIG mbH first receives the necessary funds from BMIMI. These are recorded as pass-through items in SCHIG mbH’s accounts, because these funds are ultimately transferred to ÖBB-Personenverkehr AG for the provision of the commissioned services. For systematic reasons, it is appropriate to show these budget funds only once in the federal budget presentation, namely at the final recipient, ÖBB-Personenverkehr AG (see Austrian Federal Railways Group (ÖBB)).

Since 2016, only a total amount for all services commissioned from the private railways has been available for the commissioning and implementation of public service contracts with the private railways; this total is transferred from BMIMI to SCHIG mbH. A breakdown by individual private railways has therefore no longer been possible from the budget data since then.

Decisions and reports of the last 5 years

Federal government decisions:

- There were no significant federal government decisions in the past five years.

Parliamentary decisions:

- There were no significant parliamentary decisions in the past five years.

Court of Audit reports:

- Service planning at ÖBB-Personenverkehr AG (Federal 2026/7)
- Subsidy agreements for financing ÖBB rail infrastructure; follow-up audit (Federal 2025/16)
- Vorarlberg Transport Association (Federal 2024/33)
- Subsidy agreements for financing ÖBB rail infrastructure (Federal 2021/38)

Universitäten

Universitäten (total)

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**4,372.5**	**4,522.0**	**5,054.2**	**5,384.2**	**5,822.9**	***33.2%***	**5,695.9**	**5,550.3**	**5,495.7**	**-145.7**	***-2.6%***
Offices of the Universities	31	372.9	355.7	340.7	342.0	315.1	*-15.5%*	380.0	360.0	340.0	-20.0	*-5.3%*
Global Budgets	31	3,832.7	3,975.5	4,489.2	4,778.2	5,211.4	*36.0%*	5,315.9	5,190.3	5,155.7	-125.7	*-2.4%*
Pensions for Civil Servants	23	166.9	190.8	224.3	264.1	296.5	*77.6%*				0.0	-
Receipts (in mn €)		**470.9**	**447.7**	**429.2**	**428.6**	**395.0**	***-16.1%***	**380.0**	**360.0**	**340.0**	**-20.0**	**-5.3%**
Offices of the Universities	31	373.5	355.7	340.7	342.0	315.1	*-15.7%*	380.0	360.0	340.0	-20.0	*-5.3%*
Pensions for Civil Servants	23	97.4	92.0	88.5	86.6	79.9	*-17.9%*				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	4,849.4	5,016.6	5,474.8	6,151.6	6,366.2	*31.3%*
Personnel Expenses	3,154.4	3,274.6	3,566.4	4,034.8	4,247.0	*34.6%*
Earnings Before Interests and Taxes (EBIT)	85.0	65.6	7.1	64.4	45.8	*-46.2%*
Earnings Before Taxes (EBT)	80.9	23.1	7.1	97.0	67.6	*-16.4%*
Balance Sheet						
Total Assets	3,902.1	4,156.2	4,621.2	4,915.8	5,407.1	*38.6%*
Equity	1,526.9	1,549.3	1,620.4	1,740.8	1,871.4	*22.6%*
Liabilities	684.0	742.0	800.9	860.2	892.5	*30.5%*
of which under 1 year	*615.0*	*674.9*	*718.9*	*729.2*	*747.5*	*21.5%*
Provisions	877.0	879.3	962.0	1,023.6	1,076.3	*22.7%*
Additional Key Figures						
Cash Flow from Earnings	291.5	298.9	382.8	332.6	542.2	*86.0%*
Investments in Intangible Assets, PP&E, and Financial Assets	588.9	566.5	463.2	636.7	641.2	*8.9%*
Headcount (FTE)	39,875	40,448	42,346	41,756	42,950	*7.7%*
of which civil servants	2,821	2,549	2,374	1,999	1,766	*-37.4%*
former contract employees of the Federal Government	3,714	3,456	3,353	2,999	2,797	*-24.7%*

Tasks and legal basis

According to § 3 of the Universities Act, the tasks of the universities include:

- Development of the sciences (research and teaching), development and exploration of the arts, and teaching in the arts
- Education through science and through the development and exploration of the arts
- Scientific, artistic, artistic-pedagogical and artistic-scientific vocational preparation; qualification for professional activities requiring the application of scientific knowledge and methods; and training in artistic and scientific abilities up to the highest level
- Development and support of young researchers and artists
- Continuing education, in particular for graduates of universities and for teachers
- Coordination of scientific research (development and exploration of the arts) and teaching within the university
- Support for national and international cooperation in scientific research and teaching, as well as in the arts
- Support for the practical use and implementation of research results and for the societal integration of outcomes from the development and exploration of the arts
- Gender equality and promotion of women
- Maintaining contacts with alumni
- Informing the public about the fulfilment of the universities' tasks

Legal basis:

- Acts: Universities Act 2002 (Universitätsgesetz 2002), DUK Act 2004, Institute of Digital Sciences Austria (Interdisciplinary Transformation University) Act
- Ordinances: Universities Real Estate Ordinance, Clinical Additional Burden (KMA) Ordinance, KLRV Universities, University Final Accounts Ordinance, University Financing Ordinance
- Contracts: Performance agreements with the universities

Financial links with the federal budget

The financial links with the federal budget consist, on the one hand, of a total amount for the universities and, on the other, of financial obligations for the civil servants assigned to the university offices.

The total amount (including ongoing clinical additional burden and investments) is determined in advance for three-year periods for all universities and is allocated via performance agreement negotiations between the Federal Ministry of Education, Science and Research (BMFWF) and the individual universities. The determination of the total amount depends, on the one hand, on the federal government's financial capacity and, on the other, on the requirements placed on the universities and their fulfilment of tasks. The continuous decline in the university offices results from the decrease in the number of civil servants at the universities; revenues at the university offices develop analogousl.

Year 2025 - 2027:

- The increase from 2024 to 2025 results from the planned increase in the university budget to around €16.0 billion for the new performance agreement period 2025–2027, corresponding to an increase of €3.7 billion compared to the previous period 2022–2024.
- The university budget for the performance agreement period 2025–2027 was distributed approximately equally across the years 2025–2027 by agreement between BMFWF and the Federal Ministry of Finance (BMF).
- In addition, an authorisation to exceed the budget by €90.0 million each was provided in the Federal Budget Acts (BFG) 2025 and 2026 to cover salary increases for staff at the medical universities/faculties, and a further €90.0 million for this purpose in BFG 2027.
- As the budget consolidation measures for 2025 onwards affect all areas of the Republic, savings contributions are provided for within the university budgets for 2025–2027.
- The savings to be achieved from the 2025–2027 university budgets, together with a reallocation to the RTI Pact 2027–2029, amount in total to around €280 million and will largely be realised in 2027.

Outlook*:*

- For the years 2028 to 2030, the budget must be determined by 31 October 2026 at the latest, pursuant to § 12(2) of the Universities Act, as part of the agreement process between BMF and BMFWF for the performance agreement period 2028–2030.

Decisions and reports of the last 5 years

Court of Audit reports:

- INiTS Universitäres Gründerservice Vienna GmbH (Federal 2025/5)
- New University Financing (Universitätsfinanzierung NEU) (Federal 2025/4)
- Secondary employment of university professors; follow-up audit (Federal 2022/16)
- Medical doctor training (2021/42)

- Teaching and supervision ratios – University of Graz and Vienna University of Economics and Business (2021/35)
- University participations in companies – Medical University of Vienna and University of Linz; follow-up audit (2021/34)
- Admissions procedures in human medicine and dentistry (2020/47)
- Austrian Higher Education Area; follow-up audit (2020/40)

Further information and reports

- Bundesministerium für Frauen, Wissenschaft und Forschung (2020): Der totalösterreichische Universitätsentwicklungsplan 2022-2027

Verbund AG (Konzern)
Address: Am Hof 6a, 1010 Vienna
Legal form: AG (public limited company)
Sector according to ESA 2010: Non-financial corporation S.11; ÖNACE: D 35.1
Federal shareholding: 51%
Management board: Michael Strugl (since 2019), Peter Kollmann (since 2014), Achim Kaspar (since 2019), Susanna Zapreva (since 2024)
Statutory auditor: Deloitte Audit Wirtschaftsprüfungs GmbH
Legal basis: 2nd Nationalisation Act (Federal Law Gazette No. 81/1947 as amended), Amendments to the 2nd Nationalisation Act (Federal Law Gazette No. 321/1997 as amended)
Website: www.verbund.com

Links with the federal budget In mn €	CH	Outturn 2021	2022	2023	2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	%
Receipts (in mn €)		**132.9**	**186.0**	**637.9**	**735.3**	**496.1**	***273.3%***	**450.0**	**450.0**	**500.0**	**0.0**	**0.0%**
Dividends	45	132.9	186.0	637.9	735.3		-				0.0	-
Dividends	40					496.1	-	450.0	450.0	500.0	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	4,776.6	10,346.1	10,449.5	8,244.6	8,013.6	*67.8%*
Personnel Expenses	383.7	428.4	488.9	570.8	606.5	*58.0%*
Earnings Before Interests and Taxes (EBIT)	1,266.8	2,626.2	3,501.9	2,726.0	2,112.3	*66.7%*
Earnings Before Taxes (EBT)	1,264.5	2,532.1	3,557.4	2,778.2	2,116.1	*67.4%*
Balance Sheet						
Total Assets	17,281.4	19,156.6	19,485.3	18,718.3	18,609.7	*7.7%*
Equity	6,362.9	8,323.0	11,220.9	11,064.8	11,331.2	*78.1%*
Liabilities	10,040.8	10,163.3	7,619.5	6,968.5	6,630.3	*-34.0%*
of which under 1 year	*5,734.6*	*4,094.6*	*3,082.4*	*1,710.0*	*1,668.8*	*-70.9%*
Provisions	877.6	670.3	644.9	685.0	648.1	*-26.1%*
Additional Key Figures						
Equity ratio %	37.8	44.5	58.9	60.6	62.0	*64.0%*
Cash Flow from Earnings	98.2	2,019.9	5,083.0	3,248.6	1,918.5	-
Headcount (FTE)	3,184	3,516	3,804	4,149	4,421	*38.9%*
Unternehmensspezifische Kennzahlen						
Electricity Sales (in GWh)	58,896	63,431	63,672	67,124	61,802	*4.9%*

Tasks and legal basis

According to § 5(6) of the 2nd Nationalisation Act, Verbund AG performs tasks in the electricity sector that are in the public interest. It is one of the largest hydroelectric power generation companies in Europe and makes a significant contribution to security of supply in Austria. Its value chain covers the generation, transmission, trading and sale of electrical energy and other energy, as well as energy services. The corporate bodies of Verbundgesellschaft must take due account of the federal government's energy and climate policy.

The federal government's shareholding in Verbund AG is administered by ÖBAG pursuant to § 7a(1) of the ÖIAG Act 2000 as amended, but remains a direct federal shareholding.

Legal basis:

- Acts: 2nd Nationalisation Act (Federal Law Gazette No. 81/1947 as amended), Amendment to the 2nd Nationalisation Act (Federal Law Gazette No. 121/1987)
- Contracts: Management agreement regarding the shares in Verbund AG held by the Republic of Austria, concluded on 25 March 2019 between the Republic of Austria (represented by the Federal Minister of Finance) and ÖBAG; supplementary agreement to the management agreement for the years 2021 to 2023 regarding the shares in Verbund AG held by the Republic of Austria (federal government) of 30 April 2021; second supplementary agreement to the management agreement for the years 2024 to 2026 regarding the shares in Verbund AG held by the Republic of Austria (federal government) of 23 January 2024

Financial links with the federal budget

Against the backdrop of positive business development, Verbund AG has significantly increased its dividend payments to the federal government (CH 45 Federal Assets) in recent years. For the period 1 December 2022 to 31 December 2023, the cap on electricity revenues for electricity generators also applied to Verbund AG. The windfall profit levy payments were distributed over the years 2023 and 2024 and were recorded under CH 16 Public Charges.

Until 2024, dividend payments were recorded in the federal budget under budget chapter CH 45 (Federal Assets). Due to the 2025 amendment to the Federal Ministries Act, they are recorded from 2025 onwards under CH 40 (Economy).

Year 2025:

- Following the resolution of the Annual General Meeting on 29 April 2025, an amount of €496.1 million was paid out. The 2025 Draft Annual Budget (BVA), which included a consolidation contribution of €310.0 million, was thus complied with.

Year 2026:

- Mit Beschluss der Hauptversammlung vom 21. April 2026 kam ein Betrag von 558,1 Mio. € zur Auszahlung. Der BVA 2026 iHv. 450,0 Mio. €, der einen Konsolidierungsbeitrag iHv. 264,0 Mio. € enthielt, wurde somit, aufgrund der positiven Geschäftsentwicklung im Year 2025, übererfüllt (Sonderdividende).

Year 2027:

- Dividend inflows are budgeted at €450.0 million. This includes a consolidation contribution, also in connection with the Shareholding Task Force, of €14.0 million.

Year 2028:

- Dividend inflows are budgeted at €500.0 million. This includes a consolidation contribution, also in connection with the Shareholding Task Force, of €64.0 million.

Outlook:

- In the subsequent years, dividend inflows are expected to stabilise at a level of €450.0 million, as the consolidation contribution will decline slightly from 2029 onwards.

Decisions and reports of the last 5 years

Federal government decisions:

- Government draft Renewable Energy Expansion Acceleration Act
- Electricity price brake for households and energy cost subsidy for companies
- Agenda 2030 – Sustainable Development Goals (SDGs)

Parliamentary decisions:

- Federal Law Gazette No. 91/2025, Federal Act regulating the electricity industry (ElWG)
- Federal Law Gazette No. 69/2025, Federal Act amending the Renewable Energy Expansion Act (EAG)
- Federal Law Gazette I No. 220/2022, Federal Act on the Energy Crisis Contribution – Electricity (EKB-S)
- Federal Law Gazette I No. 156/2022, Electricity Cost Subsidy Act (SKZG)

- Federal Law Gazette I No. 117/2022, Corporate Energy Cost Subsidy Act (UEZG)

Further information and reports

- Verbund AG Integrated Annual Report 2025
- Verbund AG Integrated Annual Report 2024
- Verbund AG Integrated Annual Report 2023

4. All Shareholdings

In this chapter, all shareholdings covered in the report are clustered according to their operational focus.

4.1. Infrastructure

Infrastructure forms a fundamental basis for economic performance, societal development and public service provision in Austria. It covers, in particular, the areas of transport, energy, digital networks and further facilities of public interest. Given its high macroeconomic importance and its long-term investment character, the public sector holds shareholdings in numerous infrastructure companies.

The infrastructure thematic cluster comprises 13 shareholdings, including ASFINAG, the ÖBB Group, Schieneninfrastruktur GmbH (SCHIG) and Verbund AG among the Top 10 Units.

Table 20: Shareholdings in the Infrastructure Cluster

2025	Revenue	Total Assets	Personnel			Payments and Receipts	
	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE	in mn €	in mn €
Sum Top-10-Units	**21,416.9**	**87,128.5**	**54,647**	**4,679.8**	**85.6**	**3,820.3**	**885.8**
ASFINAG	2,845.8	20,700.2	3,253	321.8	98.9	0.0	305.3
ÖBB-Konzern	8,944.6	46,875.8	46,839	3,736.9	79.8	3,804.2	84.4
SchienenInfrastructure (SCHIG)	1,612.9	942.8	135	14.6	108.9	16.1	
Verbund	8,013.6	18,609.7	4,421	606.5	137.2		496.1
Remaining Units	**518.4**	**928.6**	**1,952**	**174.0**	**89.1**	**66.3**	**24.2**
Felbertauernstraße AG	16.7	55.7	53	4.9	93.1		
Graz-Köflacher Bahn und Busbetrieb GmbH	74.2	129.5	432	31.3	72.5	3.2	
Großglockner Hochalpenstraßen AG	14.0	35.4	58	5.1	87.1		0.3
Internationales Amtssitz- und Konferenzzentrum Wien AG (IAKW)	32.6	89.6	100	10.8	107.8	13.7	
Lokalbahn Lambach-Vorchdorf-Eggenberg AG	1.5	15.0	1	0.0	34.0	0.0	
One Mobility GmbH	4.9	2.9	6	0.8	139.1	5.3	
Österreichische Bundesforste AG	326.1	510.4	1,062	100.6	94.7	1.1	20.0
Via Donau - Österr. Wasserstraßen-GmbH	47.7	85.2	239	20.3	85.0	42.0	3.9
Villacher Alpenstraßen GmbH	0.7	5.0	2	0.2	80.1	1.1	
Sum	**21,935.3**	**88,057.1**	**56,599**	**4,853.8**	**85.8**	**3,886.6**	**910.0**

Revenue: In 2025, the infrastructure cluster generated total revenues of €21,935.3 million. The largest shares are attributable to the ÖBB Group and Verbund AG, with €8,944.6 million and €8,013.6 million, respectively. In total, all Top 10 Units generated

€21,416.9 million in revenues, representing 97.6% of the entire cluster. The remaining units generated revenues of €518.4 million.

Headcount (in FTE): There are also significant differences in headcount (in full-time equivalents, FTE) between the units. The ÖBB Group alone accounts for 82.8% of all FTE in the cluster. ASFINAG, Verbund AG, and Österreichische Bundesforste AG (among the remaining units) each employ more than 1,000 FTE.

Personnel expenses per FTE: Average personnel expenses per FTE also vary considerably within the cluster. The shareholdings with the highest personnel expenses per FTE include SCHIG, Verbund AG, IAKW and One Mobility GmbH, each exceeding €100,000.

Disbursements: Disbursements (general budget – excluding CH 23 Pensions – civil servants) for the infrastructure cluster amounted to €3,886.6 million in 2025. For 2026, disbursements of €4,500.6 million are budgeted. Over the five-year period (2021–2025), disbursements in the cluster increased by 8.6%. Particularly strong increases were recorded by Bundesforste (+235.6%) and IAKW (+127.5%).

Overall, the infrastructure cluster also shows a wide range in terms of disbursements. The largest share, **€3,804.2 million in 2025**, was attributable to the **ÖBB Group**. All other units together accounted for only **€82.4 million**.

For detailed individual presentations of the Top 10 Units assigned to this cluster, see **Chapter 3.6**:

Top unit: Österreichische Bundesbahnen-Holding AG (Goup)
For a detailed description of this participation, see page 65.

Top unit: Autobahnen- und Schnellstraßen-Finanzierungs-AG (Group)
For a detailed description of this participation, see page 49.

Top unit: Schieneninfrastruktur-Dienstleistungsgesellschaft mbH (SCHIG)
For a detailed description of this participation, see page 69.

Top unit: Verbund AG (Group)
For a detailed description of this participation, see page 77.

Felbertauernstraße AG
Address: Albin-Egger-Straße 17, 9900 Lienz
Legal form: AG (public limited company)
Sector according to ESA 2010: Non-financial corporation S.11; ÖNACE: H 52.2
Federal shareholding: 60,63%
Management board: Elisabeth Kreuzer (since 2025), Michael Köll (since 2025)
Statutory auditor: kth Kärntner Treuhand GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: -
Website: www.felbertauernstrasse.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	10.3	12.4	15.1	15.2	16.7	*62.5%*
Personnel Expenses	4.0	4.3	4.7	5.0	4.9	*24.0%*
Earnings Before Interests and Taxes (EBIT)	0.5	1.9	3.6	2.8	4.6	*846.3%*
Earnings Before Taxes (EBT)	0.4	1.5	3.6	2.9	6.0	-
Balance Sheet						
Total Assets	44.7	44.0	47.5	50.2	55.7	*24.5%*
Equity	36.6	37.7	40.7	42.9	47.8	*30.6%*
Liabilities	4.6	2.5	1.8	3.0	2.7	*-40.9%*
of which under 1 year	*2.6*	*1.0*	*1.2*	*2.5*	*2.5*	*-4.3%*
Provisions	3.1	3.5	4.6	3.8	3.7	*18.4%*
Additional Key Figures						
Equity ratio %	81.8	85.4	85.1	84.9	85.5	*4.5%*
Cash Flow from Earnings	2.9	4.3	6.2	5.8	7.7	*163.1%*
Investments in Intangible Assets, PP&E, and Financial Assets	3.2	2.8	4.4	5.6	4.6	*43.9%*
Headcount (FTE)	54	56	55	54	53	*-1.9%*
Unternehmensspezifische Kennzahlen						
Total vehicle frequency (in millions)	1	1	2	2	2	*31.8%*

Tasks
Since 1967, Felbertauernstraße AG has operated the 37.5-kilometre Felbertauern Road as a toll road and year-round high-alpine road connection between Matrei in Osttirol (elevation 1,010 m) and Mittersill in Salzburg (elevation 791 m). The core element of the road is the 5,313-metre-long Felbertauern Tunnel, with its summit at 1,650 metres. The road is one of the major trans-Alpine transport links in Europe. The southern portal station in Matrei in Osttirol houses the operational management for the tunnel and road as well as the toll collection point. The administration and management are located at the company's headquarters in Lienz.

Financial links with the federal budget
There are no direct financial links with the federal government.

Graz-Köflacher Bahn und Busbetrieb GmbH

Graz-Köflacher Bahn und Busbetrieb GmbH
Address: Köflacher Gasse 35-41, 8020 Graz
Legal form: GmbH (limited liability company) (limited liability company)
Sector according to ESA 2010: Non-financial corporation S.11; ÖNACE: H 49.3
Federal shareholding: 100%
Management: Gerald Klug (since 2022)
Statutory auditor: MOORE BG&P Wirtschaftsprüfung GmbH
Legal basis: Federal Law Gazette No. 79/1998 as amended[10]
Website: www.gkb.at

Links with the federal budget In mn €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	Δ BVA 26/BVA-E 27 %
Payments (in mn €)		**20.9**	**68.1**	**40.5**	**0.9**	**3.2**	***-84.7%***	**4.0**	**3.0**	**3.0**	**-1.0**	***-25.0%***
Transfer Payments	41	20.9	18.2	17.3	0.9	3.2	*-84.7%*	4.0	3.0	3.0	-1.0	*-25.0%*
Investment Grants	41		49.9	23.2			-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	62.8	70.5	81.1	66.8	74.2	*18.1%*
Personnel Expenses	29.1	31.3	36.6	29.0	31.3	*7.6%*
Earnings Before Interests and Taxes (EBIT)	3.0	0.0	-0.8	3.4	0.3	*-88.3%*
Earnings Before Taxes (EBT)	3.4	0.5	2.2	6.4	3.8	*9.9%*
Balance Sheet						
Total Assets	207.8	266.7	295.4	134.4	129.5	*-37.7%*
Equity	118.0	118.5	120.7	110.1	108.6	*-8.0%*
Liabilities	15.4	48.4	46.5	10.4	9.6	*-37.9%*
of which under 1 year	*8.3*	*42.1*	*41.1*	*5.9*	*4.6*	*-44.6%*
Provisions	9.9	10.9	10.8	7.9	5.9	*-41.1%*
Additional Key Figures						
Equity ratio %	82.1	66.6	67.8	85.7	87.5	*6.6%*
Cash Flow from Earnings	8.0	4.8	7.5	10.0	6.5	*-18.7%*
Investments in Intangible Assets, PP&E, and Financial Assets	30.1	52.1	48.8	14.7	2.0	*-93.4%*
Headcount (FTE)	470	496	523	483	432	*-8.1%*
including Civil Servants	10	7	5			-

[10] Federal Act on the Acquisition of Business Shares in Graz-Köflacher Eisenbahn G.m.b.H. (GKE) and the Possible Disposal of These Business Shares (GKE Act).

Tasks
GKB is a transport service company that operates the railway lines Graz–Lieboch–Köflach (Köflacherbahn) and Graz–Lieboch–Wies–Eibiswald (Wieserbahn), as well as 25 bus lines in western Styria. Through national and international shareholdings and subsidiaries (LBB, LTE, Adria Transport), it provides and carries out railway services across Europe. GKB is a private railway owned by the Republic of Austria.

In connection with the opening of the Koralmbahn tunnel, service offerings and timetables in local transport were expanded and improved, and electric trains were used for the first time on line S6 of the S-Bahn Steiermark.

Financial links with the federal budget
With regard to the commissioning of public service obligations in passenger transport, only a total amount for all such services commissioned from the private railways has been available since 2016; a breakdown by individual private railways is therefore no longer possible.
Since 2024, following the transfer of part of GKB's operations to ÖBB-Infrastruktur AG, only federal payments to the Allgemeine Pensionskasse in connection with GKB are shown.

Großglockner Hochalpenstraßen AG
Address: Rainerstraße 2, 5020 Salzburg
Legal form: AG (public limited company)
Sector according to ESA 2010: Non-financial corporation S.11; ÖNACE: H 52.2
Federal shareholding: 79%
Management board: Johannes Hörl (since 2011)
Statutory auditor: HLB Intercontrol Austria GmbH Wirtschaftsprüfung und Steuerberatung
Legal basis: -
Website: www.grossglockner.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Receipts (in mn €)				**0.1**	**0.4**	**0.3**	-				**0.0**	-
Profit Distribution	45			0.1	0.4	0.3	-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	9.7	11.1	12.8	13.0	14.0	*43.8%*
Personnel Expenses	4.1	4.4	4.6	4.9	5.1	*23.1%*
Earnings Before Interests and Taxes (EBIT)	0.3	0.8	2.1	1.3	1.8	*574.4%*
Earnings Before Taxes (EBT)	0.3	0.7	2.1	1.3	1.7	*536.0%*
Balance Sheet						
Total Assets	29.6	30.8	32.0	33.9	35.4	*19.6%*
Equity	25.1	25.6	27.0	27.5	28.5	*13.3%*
Liabilities	1.0	1.6	0.8	2.0	2.7	*178.7%*
of which under 1 year	*1.0*	*1.6*	*0.8*	*2.0*	*2.7*	*178.7%*
Provisions	3.0	3.1	3.6	3.7	3.6	*20.5%*
Additional Key Figures						
Equity ratio %	86.3	84.7	86.0	82.5	81.6	*-5.4%*
Cash Flow from Earnings	2.7	2.6	3.8	3.5	4.0	*47.2%*
Investments in Intangible Assets, PP&E, and Financial Assets	3.5	3.4	2.8	4.4	3.8	*8.5%*
Headcount (FTE)	55	57	56	57	58	*5.5%*
Unternehmensspezifische Kennzahlen						
Total vehicle frequency in a thousand	254	277	304	270	281	*10.6%*

Tasks

The task of Großglockner Hochalpenstraßen AG is the expansion, maintenance and operation of the Großglockner High Alpine Road, the Gerlos Alpine Road and the Nockalm Road. At 48 km in total, the mountain road is one of the most important excursion destinations in the Hohe Tauern, the largest national park region in Central Europe. The Großglockner High Alpine Road is the highest paved mountain road in Austria and connects the federal states of Salzburg and Carinthia. It runs from Bruck an der Großglocknerstraße over the two mountain passes of Fuscher Törl and Hochtor to Heiligenblut am Großglockner, with branches to the Edelweißspitze and the Kaiser-Franz-Josefs-Höhe.

Financial links with the federal budget

For the 2025 financial year, the Annual General Meeting of Großglockner Hochalpenstraßen AG approved a dividend of €0.4 million to the federal government.

Internationales Amtssitz- und Konferenzzentrum Vienna AG (IAKW)
Address: Bruno-Kreisky-Platz 1, 1220 Vienna
Legal form: AG (public limited company)
Sector according to ESA 2010: Non-financial corporation S.11; ÖNACE: O 82.3
Federal shareholding: 100%
Management board: Susanne Baumann-Söllner (since 2012)
Statutory auditor: Ernst & Young Wirtschaftsprüfergesellschaft m.b.H.
Legal basis: IAKW Financing Act, Federal Law Gazette No. 150/1972 as amended
Website: www.acv.at

Links with the federal budget In mn €	CH	Outturn 2021	 2022	 2023	 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	 %
Payments (in mn €)		**6.0**	**37.7**	**23.8**	**35.9**	**13.7**	***127.5%***	**39.0**	**34.7**	**30.8**	**-4.3**	***-11.0%***
Reimbursement of costs by the Federal Government pursuant to § 2 of the IAKW Financing Act	45		37.7	23.8	35.9	13.2	-	30.0	31.3	18.8	1.3	*4.4%*
Reimbursement of costs to IAKW for ACV external conversion pursuant to § 6b IAKW Financing Act *)	45	6.0					-				0.0	-
Reimbursement of costs to IAKW pursuant to § 2a IAKW Financing Act	45					0.5	-	9.0	3.4	12.0	-5.6	*-62.2%*

*)The City of Vienna has committed to the Federal Government to contribute 35 percent of the planning and construction costs of the external conversion, in line with construction progress (Federal Law Gazette I No. 46/2017).

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	79.8	33.5	27.6	21.1	32.6	*-59.1%*
Personnel Expenses	18.1	11.2	8.9	9.9	10.8	*-40.4%*
Earnings Before Interests and Taxes (EBIT)	15.8	-30.3	-20.6	-37.2	-25.1	-
Earnings Before Taxes (EBT)	15.9	-30.2	-19.8	-36.2	-24.5	-
Balance Sheet						
Total Assets	91.8	98.4	98.7	104.1	89.6	*-2.4%*
Equity	17.5	17.5	17.5	17.5	17.5	*0.0%*
Liabilities	33.9	40.1	42.9	46.2	33.5	*-1.2%*
of which under 1 year	*21.4*	*22.1*	*20.6*	*24.1*	*22.4*	*4.5%*
Provisions	6.7	6.0	5.2	8.8	8.8	*31.6%*
Additional Key Figures						
Equity ratio %	19.1	17.8	17.7	16.8	19.5	*2.1%*
Cash Flow from Earnings	17.6	-28.2	-18.0	-33.8	-21.8	-
Investments in Intangible Assets, PP&E, and Financial Assets	4.8	9.0	7.3	7.2	4.8	*-0.5%*
Headcount (FTE)	361	169	99	98	100	*-72.2%*

Tasks

The tasks of Internationales Amtssitz- und Konferenzzentrum Vienna AG (IAKW) are the planning, construction, maintenance, administration and financing of the official seat of international organisations and – in fulfilment of the obligations entered into with Österreichische Konferenzzentrum Vienna AG – the planning, construction, maintenance, administration and financing of the Austria Center Vienna (ACV). IAKW-AG was founded in 1971 and entrusted with the planning, construction, maintenance, administration and financing of the International Official Seat Centre. The Republic of Austria is the owner of the Vienna International Centre, which was constructed as a federal building. Upon completion, the international organisations moved into the Vienna International Centre (VIC) in 1979. IAKW-AG is responsible for two business areas: the maintenance and administration of the Vienna International Centre (VIC), and the management of the "Austria Center Vienna" conference centre.

Financial links with the federal budget

- **2025 and 2026:** In financial year 2025, the federal government made a cost reimbursement payment to IAKW of €13.7 million pursuant to the Federal Act of 27 April 1972 on the financing of the Internationales Amtssitz- und Konferenzzentrum Vienna (IAKW Financing Act). For financial year 2026, funds of €30.0 million are budgeted for this purpose. In addition, €9 million has been allocated for the planning and implementation of construction measures to bring the International Official Seat Centre up to the current state of the art (modernisation and upgrading of fire protection systems in the VIC).
- **2027 and 2028:** In the 2027 and 2028 Draft Annual Budget Estimates (BVA-E), €34.7 million and €30.8 million, respectively, were provided for federal cost reimbursement. These amounts also include funds for the planning and implementation of construction measures to bring the International Official Seat Centre up to the current state of the art.

Lokalbahn Lambach-Vorchdorf-Eggenberg AG
Address: Kuferzeile 32, 4810 Gmunden
Legal form: AG (public limited company)
Sector according to ESA 2010: Non-financial corporationS.11; H 49.3
Federal shareholding: 72,51%
Management board: Gunter Mackinger (since 2020)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: -
Website: www.stern-verkehr.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**1.5**	**1.1**	**1.3**	**0.6**	**0.0**	-	**0.0**	**0.0**	**0.0**	**0.0**	-
Investment Grants	41	1.5	1.1	1.3	0.6	0.0	-	0.0	0.0	0.0	0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	1.0	1.1	1.3	1.5	1.5	*57.8%*
Personnel Expenses	0.5	0.5	0.0	0.0	0.0	-
Earnings Before Interests and Taxes (EBIT)	0.0	0.0	-0.0	0.0	0.0	-
Earnings Before Taxes (EBT)	0.0	0.0	-0.0	0.1	0.1	-
Balance Sheet						
Total Assets	11.5	12.3	13.6	17.1	15.0	*30.7%*
Equity	11.3	11.4	11.9	15.5	14.8	*31.7%*
Liabilities	0.1	0.9	1.7	1.5	0.1	*-56.7%*
of which under 1 year	*0.1*	*0.9*	*1.7*	*1.5*	*0.1*	*-56.7%*
Provisions	0.0	0.0	0.0	0.0	0.0	-
Additional Key Figures						
Equity ratio %	43.9	37.9	4.1	3.6	4.3	*-90.2%*
Cash Flow from Earnings	0.0	0.0	-0.0	0.0	0.0	-
Investments in Intangible Assets, PP&E, and Financial Assets	2.3	0.6	1.0	3.8	-0.0	-
Headcount (FTE)					1	-

Tasks

The Lokalbahn Lambach-Vorchdorf-Eggenberg, also known as the Vorchdorferbahn, is a standard-gauge local railway in Upper Austria. It operates between Lambach and Vorchdorf-Eggenberg stations. In Lambach, there is a connection to the Western Railway line (Vienna–Linz–Salzburg). The railway is 15.6 kilometres in total, of which 3.8 kilometres run on ÖBB tracks. It is 2.7% owned by Stern & Hafferl Verkehrs-GmbH, which also operates the railway, and 72.5% owned by the federal government. The remaining shares are held by OÖ Verkehrsholding GmbH (11.0%), the market town of Lambach (9.4%), the market town of Vorchdorf (3.3%), and 1.0% is in free float.

OneMobility

One Mobility GmbH
Address: Schwindgasse 4/3, 1040 Vienna
Legal form: GmbH (limited liability company) (limited liability company)
Sector according to ESA 2010: Central gorvernment S.1311
Federal shareholding: 64,4%
Management: Jakob Lambert (since 2022)
Statutory auditor: Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H.
Legal basis: One Mobility Act, Federal Law Gazette I No. 75/2021 as amended
Website: https://www.klimaticket.at/

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**6.0**	**2.5**	**4.2**	**4.4**	**5.3**	***-11.7%***	**6.1**	**6.4**	**6.6**	**0.3**	***4.3%***
Base Compensation	41	6.0	2.5	4.2	4.4	5.3	*-11.7%*	6.1	6.4	6.6	0.3	*4.3%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue		2.6	1.1	7.0	4.9	-
Personnel Expenses		0.5	0.4	0.7	0.8	-
Earnings Before Interests and Taxes (EBIT)		-3.8	-0.0	-0.7	-1.1	-
Earnings Before Taxes (EBT)		-4.2	-0.0	-0.7	-1.1	-
Balance Sheet						
Total Assets		3.9	33.7	5.5	2.9	-
Equity		1.3	0.5	1.1	0.9	-
Liabilities		2.5	33.1	3.9	1.5	-
of which under 1 year		*2.5*	*33.1*	*3.9*	*1.5*	-
Provisions		0.1	0.0	0.1	0.1	-
Additional Key Figures						
Equity ratio %		34.3	1.5	21.0	29.4	-
Cash Flow from Earnings		-3.7	-0.0	-0.4	-0.8	-
Investments in Intangible Assets, PP&E, and Financial Assets		0.1		0.6	0.5	-
Headcount (FTE)		4	3	5	6	-

Tasks

One Mobility GmbH was founded in 2021 to organise the distribution of an Austria-wide annual pass for public passenger transport (KlimaTicket), to ensure non-discriminatory and cross-company customer service for an Austrian annual pass for public passenger transport, and to provide uniform and customer-friendly access to products related to the use of public passenger transport by offering and further developing non-discriminatory and cross-company technical solutions. The task of One Mobility Ticketing GmbH consists of selling tickets on behalf of the shareholders and handling the operational management of receivables for the shareholders, in particular invoicing, accounts receivable, payment processing, claims management and clearing.

Financial links with the federal budget

In 2021, the federal government made an initial payment of €6.0 million pursuant to § 3 item 4 of the One Mobility Act to establish One Mobility GmbH. The federal government covers the basic compensation for the fulfilment of its statutory tasks; any additional costs are borne by the respective shareholders or clients on a cause-related basis.

Österreichische Bundesforste AG (ÖBf)
Address: Pummergasse 10-12, 3002 Purkersdorf
Legal form: AG (public limited company)
Sector according to ESA 2010: Non-financial corporationS.11; ÖNACE: A 02.1
Federal shareholding: 100%
Management board: Georg Schöppl (since 2007), Andreas Gruber (since 2022)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Forest Act 1996, Federal Law Gazette No. 793/1996 as amended
Website: www.bundesforste.at

Links with the federal budget In mn €	CH	Outturn 2021	2022	2023	2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	%
Payments (in mn €)		**7.0**	**6.5**	**6.4**	**6.4**	**6.3**	***-8.9%***	**1.1**	**1.1**	**1.1**	**0.0**	***0.0%***
Environmental policy measures	43	1.1	1.1	1.1	1.1	1.1	*0.0%*	1.1	1.1	1.1	0.0	*0.0%*
Pensions for Civil Servants	23	5.9	5.4	5.3	5.3	5.2	*-10.6%*				0.0	-
Receipts (in mn €)		**6.0**	**25.2**	**28.3**	**27.6**	**20.1**	***233.6%***	**15.4**	**36.9**	**36.2**	**21.5**	***139.6%***
Pensions for Civil Servants	23	0.1	0.1	0.1	0.1	0.1	*-9.8%*				0.0	-
Usufruct Feee (CH 45)	45	2.9	15.1	18.2	17.5	10.0	*244.7%*	5.4	6.9	6.2	1.5	*27.8%*
Income from Equity Holdings	42	3.0	10.0	10.0	10.0	10.0	*233.3%*	10.0	30.0	30.0	20.0	*200.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	249.5	304.1	315.5	338.4	326.1	*30.7%*
Personnel Expenses	73.3	77.2	86.3	95.3	100.6	*37.3%*
Earnings Before Interests and Taxes (EBIT)	22.3	45.1	45.0	37.2	35.6	*60.1%*
Earnings Before Taxes (EBT)	22.0	44.9	44.5	36.3	33.4	*52.1%*
Balance Sheet						
Total Assets	428.3	433.6	464.7	500.2	510.4	*19.2%*
Equity	243.4	267.0	290.8	308.6	325.3	*33.6%*
Liabilities	126.9	106.5	107.0	127.8	124.8	*-1.6%*
of which under 1 year	*76.8*	*56.2*	*106.2*	*76.1*	*124.3*	*61.9%*
Provisions	47.7	49.7	55.9	52.1	47.8	*0.1%*
Additional Key Figures						
Equity ratio %	56.7	61.4	62.8	61.8	63.8	*12.5%*
Cash Flow from Earnings	25.1	52.5	52.7	39.8	41.6	*65.7%*
Investments in Intangible Assets, PP&E, and Financial Assets	17.2	20.9	26.3	43.7	33.0	*92.2%*
Headcount (FTE)	964	977	994	1,032	1,062	*10.2%*

Tasks
The tasks of ÖBf are defined in § 4 of the Federal Forest Act 1996:

- Continuation of the "Österreichische Bundesforste" operation (including production, processing and marketing of the raw material timber)
- Execution of real estate transactions
- Management of the real estate portfolio (including lakes) in the sense of substance preservation for the federal government

The Austrian Federal Forests (ÖBf AG), as Austria's largest natural area operator, manage around 850,000 hectares of land – including approximately 15% of domestic forests and 74 larger lakes. Sustainability is at the core of their activities, with ÖBf balancing ecological, economic and social interests. Around half of ÖBf's areas are subject to nature conservation requirements – for example in the form of national parks, nature and landscape protection areas, or natural monuments. About one third of the mountain forests are designated as protective forests.

The core business comprises close-to-nature forestry, including hunting and fishing. ÖBf supply sustainably sourced timber to the sawmill, paper and energy industries. Further business areas include real estate, services and renewable energy – in particular wind power, hydropower, biomass and photovoltaics.

ÖBf AG is a company solely owned by the Republic of Austria, with around 1,000 employees across 14 forestry and national park operations. The company's headquarters are located in Purkersdorf (Lower Austria)

Financial links with the federal budget
Österreichische Bundesforste AG (ÖBf) pays the federal government (CH 45 Federal Assets) a usufruct fee for the use of federal properties, which pursuant to § 8 of the Federal Forest Act 1996 is calculated based on the annual surplus (50% of the company's annual surplus). In addition, ÖBf AG distributes profits to CH 42 (Agriculture and Forestry, Regions and Water Management). The Annual General Meeting of ÖBf AG approved a dividend of €10.0 million for 2025; the payment into the federal budget was made in 2025. For financial year 2026, dividend inflows of €10 million are expected. For the years 2027 and 2028, dividend inflows of €30 million each are budgeted in the BVA-E. This represents an increase of €20 million each compared to the 2026 BVA.

Via donau – Österreichische Wasserstraßen-GmbH
Address: Donau-City-Straße 1, 1220 Vienna
Legal form: GmbH (limited liability company) (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: H 52.2
Federal shareholding: 100%
Management: Hans-Peter Hasenbichler (since 2010)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Waterways Act, Federal Law Gazette I No. 177/2004 as amended
Website: www.viadonau.org

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**36.5**	**43.5**	**44.0**	**45.4**	**45.4**	***24.3%***	**42.8**	**37.6**	**37.7**	**-5.2**	***-12.1%***
Disaster Relief Fund	41	15.4	19.7	19.9	20.9	22.2	*44.2%*	20.9	20.9	20.9	0.0	*0.0%*
Payments pursuant to § 18 Abs. 1-3 WSG	41	17.7	20.5	20.9	21.0	19.8	*11.9%*	20.0	15.0	15.2	-5.0	*-25.0%*
Personnel Payments	41	1.9	1.7	1.5	1.5	1.2	*-38.3%*	1.9	1.7	1.6	-0.2	*-8.9%*
Pensions for Civil Servants	23	1.5	1.6	1.7	2.0	2.2	*47.7%*				0.0	-
Receipts (in mn €)		**5.6**	**5.4**	**5.3**	**5.6**	**5.5**	***-2.7%***	**4.6**	**2.0**	**1.9**	**-2.6**	**-56.7%**
Usufruct right	41	0.3	0.3	0.3	0.3	0.3	*15.2%*	0.3	0.3	0.3	0.0	*-13.2%*
Via Donau - ÖWG	41	2.8	2.9	3.1	3.4	3.6	*28.6%*	2.4			-2.4	-
Pensions for Civil Servants	23	0.5	0.5	0.4	0.4	0.3	*-34.2%*				0.0	-
Reimbursements for Personnel	41	2.0	1.7	1.5	1.5	1.2	*-40.8%*	1.9	1.7	1.6	-0.2	*-8.9%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	35.0	38.1	39.1	50.4	47.7	*36.4%*
Personnel Expenses	15.7	16.2	17.9	20.1	20.3	*29.0%*
Earnings Before Interests and Taxes (EBIT)	0.5	-0.1	-1.1	-1.6	-1.1	-
Earnings Before Taxes (EBT)	0.5	-0.0	0.0	0.4	0.0	-
Balance Sheet						
Total Assets	49.4	59.1	83.5	86.1	85.2	*72.5%*
Equity	13.5	13.5	13.6	14.0	14.0	*3.2%*
Liabilities	7.3	9.2	23.8	19.7	17.4	*140.2%*
of which under 1 year	*5.0*	*7.2*	*13.9*	*12.1*	*14.9*	*198.3%*
Provisions	2.9	3.2	3.4	4.7	4.6	*57.4%*
Additional Key Figures						
Equity ratio %	30.9	26.1	18.2	19.6	22.1	*-28.5%*
Cash Flow from Earnings	1.8	1.8	1.8	2.1	1.5	*-15.8%*
Investments in Intangible Assets, PP&E, and Financial Assets	4.0	3.6	4.8	9.6	10.1	*148.6%*
Headcount (FTE)	230	229	230	234	239	*3.8%*
including Civil Servants	27	23	18	15	11	*-58.1%*
former contract employees of the Federal Government	7	6	6	5	4	*-40.0%*

Tasks
Via donau – Österreichische Wasserstraßen-GmbH was founded in 2005 as a fully federal company and since then has carried out core tasks in the area of waterway administration. The legal basis is the Waterways Act (§ 18 WaStG). Key tasks include the management and maintenance of federal waterways (in particular the Danube), the operation and further development of information services for inland navigation (e.g. DoRIS), and strategic development tasks to promote inland navigation in Austria. Further tasks comprise lock supervision, hydrological observations, coordination of flood protection along the Danube, and the implementation of national and international projects for the sustainable use and safeguarding of the waterway.

Financial links with the federal budget
To fulfil its tasks, via donau – Österreichische Wasserstraßen-GmbH receives federal funds on the basis of § 18(1) and (3) WaStG. This includes an annual lump-sum payment and funds for the operational handling of ongoing waterway maintenance and project-related tasks. In addition, payments are made from the Disaster Fund to via donau, both for preventive and remedial flood protection measures.

- **2026** Implementation of the National Action Plan Danube, digitalisation measures and sustainable maintenance measures along the waterways. With the amendment of the Waterways Act (Federal Law Gazette 86/2025), the financing of lock supervision was converted to a polluter-pays fee system (§ 17a WaStG), under which via donau invoices its total costs for navigational traffic control directly to the respective holder of the waterway facilities permit, instead of the previous partial cost bearing by the federal government (§ 18(2) WaStG).
- **2027 and 2028**: The Danube Action Programme 2030 (APD 2030) aims to make navigation environmentally compatible and sustainable, to strengthen its position in the overall transport system, and to secure and improve the habitat along the Danube, March and Thaya rivers.

Villacher Alpenstraßen GmbH
Address: Rainerstraße 2, 5020 Salzburg
Legal form: GmbH (limited liability company) (limited liability company)
Sector according to ESA 2010: Non-financial corporationS.11; ÖNACE: H 52.2
Federal shareholding: 70,59%
Management: Johannes Hörl (since 2013)
Statutory auditor: procedo audit wirtschaftsprüfung gmbh
Legal basis: -
Website: www.villacher-alpenstrasse.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)						**1.1**	**-**		**1.1**	**0.2**	**1.1**	**-**
Shareholder Contributions	45					1.1	-		1.1	0.2	1.1	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	0.7	0.7	0.6	0.7	0.7	*12.4%*
Personnel Expenses	0.1	0.1	0.1	0.2	0.2	*26.1%*
Earnings Before Interests and Taxes (EBIT)	-0.0	0.0	0.0	0.1	0.0	-
Earnings Before Taxes (EBT)	-0.0	0.0	0.0	0.1	0.1	-
Balance Sheet						
Total Assets	3.3	3.4	3.4	3.7	5.0	*54.0%*
Equity	0.9	0.9	1.0	1.1	2.2	*140.8%*
Liabilities	2.3	2.3	2.3	2.4	2.4	*3.2%*
of which under 1 year	*0.0*	*0.1*	*0.1*	*0.1*	*0.1*	-
Provisions	0.0	0.0	0.0	0.0	0.0	-
Additional Key Figures						
Equity ratio %	27.8	28.2	29.3	30.9	47.4	*70.5%*
Cash Flow from Earnings	0.0	0.1	0.2	0.6	0.5	-
Investments in Intangible Assets, PP&E, and Financial As:	0.0	0.0	0.8	0.7	1.7	-
Headcount (FTE)	2	2	2	2	2	*0.0%*

Tasks

Villacher Alpenstraßen GmbH operates the toll road up to the Dobratsch mountain, with operational management carried out by Großglockner Hochalpenstraßen AG. The Villacher Alpenstraße is a year-round open, toll mountain road in Carinthia, starting in Villach and extending 16.5 km up to the Dobratsch mountain. The mountain road ascends 1,200 metres in elevation – up to the Rosstratte, the endpoint and highest point of the Villacher Alpenstraße at over 1,700 metres above sea level.

Financial links with the federal budget

- **2027 and 2028:** The transfer payments to Villacher Alpenstraßen GmbH included in the 2027 and 2028 Draft Annual Budget Estimates (BVA-E) relate to the comprehensive renovation of the Villacher Alpenstraße's roadway. The results of a condition survey showed that the roadway, with a service life of over 55 years, has reached the end of its lifespan. The first section of the comprehensive renovation was covered from the company's existing financial resources and has already been completed. The federal government and the co-shareholders contribute proportionally to their shareholdings to the remaining costs of the comprehensive renovation.

4.2. Education & Research

The Education & Research cluster comprises universities and research institutions covering a wide range of disciplines, including medicine and health, arts, agricultural sciences and technological innovation, forming a network for knowledge, development and interdisciplinary exchange.

Table 21: Shareholdings in the Education & Research Cluster

2025	Revenue	Total Assets	Personnel			Payments and Receipts	
	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE	in mn €	in mn €
Sum Top-10-Units	**6,366.2**	**5,407.1**	**42,950**	**4,247.0**	**98.9**	**5,211.4**	
Universitäten (23 Units)	6,366.2	5,407.1	42,950	4,247.0	98.9	5,211.4	
Remaining Units	**920.7**	**1,226**	**5,541**	**522.6**	**94.3**	**496.7**	
Austrian Institute of Technology (AIT) Konzern	230.2	283.4	1,342	145.7	108.6	67.2	
Bundesforschungs- und Ausbildungszentrum für Wald, Naturgefahren und Landschaft	45.1	57.1	337	29.8	88.4	22.5	
Diplomatische Akademie Anstalt Public Rechts	7.0	4.3	57	5.0	87.4	3.4	
Gesundheit Österreich GmbH	61.1	39.1	338	35.5	105.2	39.6	
Institute of Science and Technology Austria (IST Austria)	171.4	307.2	1,203	109.8	91.3	165.6	
Landwirtschaftliche Bundesversuchswirtschaften GmbH	12.9	156.4	15	1.7	111.0		1.0
Österreich Institut GmbH	4.4		51	2.0	40.1	0.3	
Österreichische Akademie der Wissenschaften	291.6	270.6	1,576	142.9	90.7	175.3	
Österreichische Bibliothekenverbund und Service GesmbH	7.0	11.5	44	3.4	77.7	2.7	
Österreichische Mensen BetriebsgmbH	21.2	5.5	233	11.5	49.5	0.0	
Silicon Austria Labs GmbH	68.8	90.6	346	35.1	101.6	20.2	
Sum	**7,286.9**	**6,632.7**	**48,490**	**4,769.6**	**98.4**	**5,708.1**	**1.0**

A total of 12 shareholdings are assigned to the Education & Research cluster. The unit "Universities (total)" includes 23 universities. Within this cluster, only the "Universities (total)" unit is represented among the Top 10 Units.

Revenue: In 2025, the cluster's revenue amounted to €7,286.9 million, with a wide range across individual units. Universities (total) accounted for €6,366.2 million, or 87.4%. By contrast, the Österreich Institut generated €4.4 million, representing just 0.06%. University revenues are predominantly derived from federal funding through global budgets. Among the remaining units, AIT, ISTA and ÖAW each report revenues exceeding €100 million.

Staff (FTE): Significant differences also exist in staff numbers (in full-time equivalents, FTE). Universities (total) employ 88.6% of all FTEs in this cluster. Other units employ relatively few FTEs, including BVW with 15 FTEs and OBVSG with 44 FTEs.

Personnel expenditure per FTE: Personnel expenditure per FTE also varies considerably across the cluster. Entities with the highest personnel expenditure per FTE include BVW, AIT, Gesundheit Österreich GmbH and Silicon Austria Labs, all exceeding €100,000. In contrast, the Österreich Institut and Mensen BetriebsgmbH report personnel expenditure per FTE of less than €50,000.

Disbursements: Disbursements (general budget – excluding CH 23 Pensions for civil servants) for 2025 totalled €5,708.1 million for the Education & Research cluster. For 2026, disbursements are budgeted at €5,820.0 million. Over the five-year period (2021–2025), disbursements in this cluster increased by 37.1%. Particularly strong increases were recorded by ISTA (137.4%), Gesundheit Österreich GmbH (62.0%) and BFW (45.2%).

Overall, disbursements within the Education & Research cluster also show a wide range. The largest share, €5,211.4 million in 2025, went to the universities. Among the remaining units, the largest disbursements were allocated to ÖAW and ISTA, at €175.3 million and €165.6 million respectively.

For detailed individual presentations of the Top 10 Units assigned to this cluster, see Chapter 3.6:

Top unit: Universities (total)

For an aggregate presentation of the universities, see page 78. The individual universities are listed separately below.

A...kademie der bildenden Künste Wien

Akademie der bildenden Künste (Academy of Fine Arts Vienna)
Address: Schillerplatz 3, 1010 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Johan Frederik Hartle (since 2023)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.akbild.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**36.6**	**36.5**	**42.0**	**45.4**	**53.9**	***47.2%***	**1.5**	**1.5**	**1.5**	**0.0**	***0.0%***
Offices of the Universities	31	1.8	1.3	1.1	1.1	1.0	*-45.6%*	1.5	1.5	1.5	0.0	*0.0%*
Global Budget*	31	34.9	35.2	40.8	44.3	52.9	*51.8%*				0.0	-
Receipts (in mn €)		**1.7**	**1.4**	**1.2**	**1.1**	**1.0**	***-40.5%***	**1.5**	**1.5**	**1.5**	**0.0**	**0.0%**
Offices of the Universities	31	1.7	1.4	1.2	1.1	1.0	*-40.5%*	1.5	1.5	1.5	0.0	*0.0%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	39.7	42.2	45.5	55.0	51.2	*29.0%*
Personnel Expenses	24.6	26.3	26.6	29.4	30.2	*23.0%*
Earnings Before Interests and Taxes (EBIT)	-0.2	-1.8	-0.0	4.4	-0.3	*65.7%*
Earnings Before Taxes (EBT)	-0.1	-1.8	0.3	4.8	0.2	-
Balance Sheet						
Total Assets	58.6	55.4	61.5	61.8	69.9	*19.2%*
Equity	46.3	43.4	42.4	47.0	52.1	*12.5%*
Liabilities	1.9	1.6	2.6	2.0	1.9	*0.7%*
of which under 1 year	*1.9*	*1.6*	*2.5*	*2.0*	*1.9*	*1.8%*
Provisions	7.0	8.3	8.1	9.1	8.9	*27.3%*
Additional Key Figures						
Equity ratio %	21.3	19.3	17.8	25.3	22.5	*5.6%*
Cash Flow from Earnings	1.2	-1.4	1.2	6.5	1.4	*18.3%*
Investments in Intangible Assets, PP&E, and Financial Assets	4.1	0.6	1.7	5.9	3.8	*-7.4%*
Headcount (FTE)	332	336	344	345	345	*3.7%*
of which civil servants	13	9	9	8	8	*-38.5%*
former contract employees of the Federal Government	41	39	37	36	33	*-20.1%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Alpen-Adria-Universität Klagenfurt
Address: Universitätsstraße 65-67, 9020 Klagenfurt
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Ada Pellert (since 2024)
Statutory auditor: CONFIDA SÜD Wirtschaftsprüfungsgesellschaft m.b.H.
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: https://www.aau.at

Links with the federal budget In mn €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	Δ BVA 26/BVA-E 27 %
Payments (in mn €)		**77.9**	**79.5**	**87.5**	**89.6**	**96.3**	***23.6%***	**7.0**	**6.0**	**6.0**	**-1.0**	***-14.3%***
Offices of the Universities	31	6.9	6.2	5.6	5.7	4.7	*-31.7%*	7.0	6.0	6.0	-1.0	*-14.3%*
Global Budget*	31	71.0	73.3	81.8	83.9	91.6	*28.9%*				0.0	-
Receipts (in mn €)		**6.9**	**6.2**	**5.8**	**5.7**	**4.8**	***-30.7%***	**7.0**	**6.0**	**6.0**	**-1.0**	**-14.3%**
Offices of the Universities	31	6.9	6.2	5.8	5.7	4.8	*-30.7%*	7.0	6.0	6.0	-1.0	*-14.3%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	83.8	86.5	95.8	98.9	107.4	*28.2%*
Personnel Expenses	66.1	67.1	70.2	77.1	81.3	*23.0%*
Earnings Before Interests and Taxes (EBIT)	2.0	1.6	6.1	1.3	5.5	*173.2%*
Earnings Before Taxes (EBT)	1.8	1.5	6.4	2.3	6.2	*247.3%*
Balance Sheet						
Total Assets	42.1	50.5	52.8	56.4	63.7	*51.4%*
Equity	16.7	17.9	24.0	25.9	31.7	*89.6%*
Liabilities	4.0	8.4	3.9	5.2	4.7	*17.3%*
of which under 1 year	*4.0*	*8.4*	*3.9*	*5.2*	*4.7*	*17.3%*
Provisions	13.6	14.3	15.1	15.4	15.3	*12.6%*
Additional Key Figures						
Equity ratio %	24.6	23.4	34.3	35.7	41.1	*67.1%*
Cash Flow from Earnings	5.0	4.7	9.6	5.4	9.3	*86.8%*
Investments in Intangible Assets, PP&E, and Financial Assets	3.5	2.5	4.6	4.6	10.1	*190.1%*
Headcount (FTE)	910	887	876	887	913	*0.3%*
of which civil servants	61	54	47	40	35	*-42.3%*
former contract employees of the Federal Government	185	170	157	153	149	*-19.5%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Interdisciplinary Transformation University Austria (IT:U)
Address: Altenberger Straße 69, 4040 Linz
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Stefanie Lindstaedt (since 2024)
Statutory auditor: LeitnerLeitner GmbH Wirtschaftsprüfer und Steuerberater
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002, Institute of Digital Sciences Austria (Interdisciplinary Transformation University) Act
Website: www.it-u.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)					**19.6**	**23.8**	**-**	**44.6**	**42.0**	**42.0**	**-2.6**	***-5.8%***
Global Budget	31				19.6	23.8	-	44.6	42.0	42.0	-2.6	*-5.8%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue				16.9	22.3	-
Personnel Expenses				4.6	14.3	-
Earnings Before Interests and Taxes (EBIT)				5.4	-2.6	-
Earnings Before Taxes (EBT)				5.5	-2.6	-
Balance Sheet						
Total Assets				12.4	16.1	-
Equity				10.8	11.8	-
Liabilities				1.3	2.5	-
of which under 1 year				*1.3*	*2.5*	-
Provisions				0.4	1.0	-
Additional Key Figures						
Equity ratio %				0.9	0.7	-
Cash Flow from Earnings				4.7	-2.6	-
Investments in Intangible Assets, PP&E, and Financial As:				2.8	3.7	-
Headcount (FTE)				37	135	-

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Johannes Kepler Universität Linz
Address: Altenberger Straße 69, 4040 Linz
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Stefan Koch (since 2023)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.jku.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**210.3**	**215.2**	**250.1**	**264.0**	**282.7**	***34.5%***	**15.0**	**12.5**	**12.5**	**-2.5**	***-16.7%***
Offices of the Universities	31	14.1	13.0	12.3	12.3	11.8	*-16.0%*	15.0	12.5	12.5	-2.5	*-16.7%*
Global Budget*	31	196.2	202.3	237.8	251.6	270.9	*38.1%*				0.0	-
Receipts (in mn €)		**14.0**	**13.1**	**12.3**	**12.5**	**11.9**	***-14.5%***	**15.0**	**12.5**	**12.5**	**-2.5**	**-16.7%**
Offices of the Universities	31	14.0	13.1	12.3	12.5	11.9	*-14.5%*	15.0	12.5	12.5	-2.5	*-16.7%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	247.5	235.0	249.6	273.2	297.7	*20.3%*
Personnel Expenses	155.7	164.6	168.7	191.4	207.4	*33.2%*
Earnings Before Interests and Taxes (EBIT)	2.0	-0.9	-3.2	-5.5	-3.7	-
Earnings Before Taxes (EBT)	2.3	-0.4	0.5	0.9	2.5	*8.1%*
Balance Sheet						
Total Assets	283.6	307.9	361.9	418.0	466.2	*64.4%*
Equity	51.9	49.0	51.3	70.4	77.7	*49.7%*
Liabilities	22.5	20.8	21.2	25.0	26.0	*15.9%*
of which under 1 year	*22.5*	*20.8*	*21.2*	*25.0*	*26.0*	*15.9%*
Provisions	42.6	40.1	39.3	36.9	37.0	*-13.2%*
Additional Key Figures						
Equity ratio %	13.5	12.8	10.6	9.1	8.4	*-37.8%*
Cash Flow from Earnings	8.1	10.7	11.5	10.8	16.0	*97.5%*
Investments in Intangible Assets, PP&E, and Financial As:	20.0	27.0	36.6	27.1	22.1	*10.3%*
Headcount (FTE)	2,056	2,079	2,039	2,132	2,256	*9.7%*
of which civil servants	105	97	87	80	70	*-33.0%*
former contract employees of the Federal Government	209	198	187	176	171	*-18.2%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Karl-Franzens-Universität Graz
Address: Universitätsplatz 3, 8010 Graz
Legal form: Legal person under public law
Sector according to ESA 2010 (ÖNACE): Central government S.1311 (P 85.4)
Federal shareholding: 100%
Rector: Peter Riedler (since 2022)
Statutory auditor: LeitnerLeitner GmbH Wirtschaftsprüfer und Steuerberater
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.uni-graz.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**246.3**	**259.6**	**297.7**	**330.4**	**329.0**	***33.6%***	**25.0**	**25.0**	**23.0**	**0.0**	***0.0%***
Offices of the Universities	31	26.5	24.3	23.2	23.0	21.1	*-20.4%*	25.0	25.0	23.0	0.0	*0.0%*
Global Budget*	31	219.7	235.3	274.5	307.3	307.9	*40.1%*				0.0	-
Receipts (in mn €)		**26.6**	**24.5**	**23.3**	**23.1**	**21.3**	***-20.0%***	**25.0**	**25.0**	**23.0**	**0.0**	**0.0%**
Offices of the Universities	31	26.6	24.5	23.3	23.1	21.3	*-20.0%*	25.0	25.0	23.0	0.0	*0.0%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	278.0	287.6	316.8	349.7	368.2	*32.4%*
Personnel Expenses	194.7	200.6	212.7	236.3	250.4	*28.6%*
Earnings Before Interests and Taxes (EBIT)	-0.3	-4.3	-0.6	0.9	0.3	-
Earnings Before Taxes (EBT)	0.4	-4.3	2.1	4.9	4.4	-
Balance Sheet						
Total Assets	231.3	231.1	250.9	301.5	318.1	*37.5%*
Equity	106.7	100.2	100.4	105.6	113.8	*6.7%*
Liabilities	9.4	9.7	10.4	15.1	13.5	*44.7%*
of which under 1 year	*8.0*	*7.9*	*8.1*	*11.7*	*10.7*	*33.7%*
Provisions	73.8	74.6	76.9	81.1	82.5	*11.9%*
Additional Key Figures						
Equity ratio %	36.9	38.3	35.5	30.6	30.7	*-16.8%*
Cash Flow from Earnings	10.4	6.6	11.4	14.4	14.7	*40.3%*
Investments in Intangible Assets, PP&E, and Financial Assets	26.8	37.8	26.4	43.0	60.3	*124.8%*
Headcount (FTE)	2,530	2,534	2,557	2,598	2,675	*5.7%*
of which civil servants	224	199	175	153	130	*-41.9%*
former contract employees of the Federal Government	267	251	238	226	211	*-21.1%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Pioneering Minds

Medizinische Universität Graz
Address: Auenbruggerplatz 2, 8036 Graz
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Andrea Kurz (since 2024)
Statutory auditor: LeitnerLeitner GmbH Wirtschaftsprüfer und Steuerberater
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.medunigraz.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**285.7**	**307.9**	**329.3**	**343.3**	**358.8**	***25.6%***	**27.0**	**25.0**	**23.0**	**-2.0**	***-7.4%***
Offices of the Universities	31	28.2	26.1	24.9	24.8	20.9	*-25.9%*	27.0	25.0	23.0	-2.0	*-7.4%*
Global Budget*	31	257.6	281.8	304.4	318.6	337.9	*31.2%*				0.0	-
Receipts (in mn €)		**28.2**	**26.3**	**24.2**	**25.5**	**21.3**	***-24.4%***	**27.0**	**25.0**	**23.0**	**-2.0**	***-7.4%***
Offices of the Universities	31	28.2	26.3	24.2	25.5	21.3	*-24.4%*	27.0	25.0	23.0	-2.0	*-7.4%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	314.9	325.8	369.9	412.6	420.9	*33.7%*
Personnel Expenses	170.8	175.2	198.0	230.0	244.1	*42.9%*
Earnings Before Interests and Taxes (EBIT)	4.3	3.4	1.5	-0.9	-0.9	-
Earnings Before Taxes (EBT)	4.5	2.8	4.1	4.0	2.7	*-39.2%*
Balance Sheet						
Total Assets	180.4	234.1	271.1	319.8	353.9	*96.2%*
Equity	52.2	55.5	73.5	100.1	112.0	*114.6%*
Liabilities	19.0	19.3	22.2	69.6	80.4	*323.3%*
of which under 1 year	*18.3*	*18.9*	*21.6*	*21.0*	*28.5*	*55.6%*
Provisions	38.4	38.4	42.6	45.5	44.5	*16.0%*
Additional Key Figures						
Equity ratio %	16.4	13.8	27.1	29.8	29.0	*76.8%*
Cash Flow from Earnings	14.6	13.5	14.5	14.2	9.2	*-37.3%*
Investments in Intangible Assets, PP&E, and Financial Ass	14.3	38.2	12.1	28.7	24.1	*68.5%*
Headcount (FTE)	1,966	1,985	2,034	2,085	2,181	*10.9%*
of which civil servants	198	179	157	137	113	*-42.9%*
former contract employees of the Federal Government	150	137	127	126	114	*-23.6%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Medizinische Universität Innsbruck
Address: Christoph-Probst-Platz 1, 6020 Innsbruck
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Wolfgang W. Fleischhacker (since 2017)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.i-med.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**244.4**	**250.8**	**275.5**	**296.5**	**316.1**	***29.3%***	**26.0**	**26.0**	**25.0**	**0.0**	***0.0%***
Offices of the Universities	31	24.6	23.9	24.2	24.4	23.3	*-5.4%*	26.0	26.0	25.0	0.0	*0.0%*
Global Budget*	31	219.8	226.9	251.3	272.1	292.8	*33.2%*				0.0	-
Receipts (in mn €)		**24.8**	**24.0**	**23.9**	**24.4**	**23.4**	***-5.6%***	**26.0**	**26.0**	**25.0**	**0.0**	**0.0%**
Offices of the Universities	31	24.8	24.0	23.9	24.4	23.4	*-5.6%*	26.0	26.0	25.0	0.0	*0.0%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	254.2	271.0	280.3	333.8	351.6	*38.3%*
Personnel Expenses	146.8	150.9	166.9	207.9	228.0	*55.4%*
Earnings Before Interests and Taxes (EBIT)	-0.4	4.6	-3.8	-2.3	-0.6	*79.7%*
Earnings Before Taxes (EBT)	0.4	0.7	0.6	3.0	1.9	*404.1%*
Balance Sheet						
Total Assets	159.9	179.5	218.5	227.1	248.2	*55.3%*
Equity	40.0	38.7	43.6	45.3	44.9	*12.1%*
Liabilities	36.6	41.6	45.2	45.9	59.3	*62.1%*
of which under 1 year	*21.6*	*25.6*	*25.9*	*32.3*	*40.3*	*86.6%*
Provisions	43.2	36.6	37.4	40.6	43.5	*0.6%*
Additional Key Figures						
Equity ratio %	2.7	2.5	2.1	3.2	3.6	*33.3%*
Cash Flow from Earnings	13.9	34.1	21.6	5.2	28.5	*104.9%*
Investments in Intangible Assets, PP&E, and Financial Assets	77.3	25.3	34.7	29.6	29.3	*-62.1%*
Headcount (FTE)	1,617	1,638	1,675	1,749	1,852	*14.6%*
of which civil servants	136	123	117	103	91	*-33.0%*
former contract employees of the Federal Government	98	86	83	77	70	*-29.1%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Medizinische Universität Wien
Address: Spitalgasse 23, 1090 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central Government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Markus Müller (since 2015)
Statutory auditor: Forvis Mazars Audit GmbH Wirtschaftsprüfungsgesellschaft
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.meduniwien.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**598.9**	**638.5**	**671.6**	**764.7**	**890.3**	***48.7%***	**80.0**	**80.0**	**76.0**	**0.0**	***0.0%***
Offices of the Universities	31	75.7	76.5	73.4	78.4	75.0	*-0.9%*	80.0	80.0	76.0	0.0	*0.0%*
Global Budget*	31	523.2	562.0	598.2	686.4	815.3	*55.8%*				0.0	-
Receipts (in mn €)		**75.9**	**76.0**	**74.0**	**77.8**	**75.8**	***-0.1%***	**80.0**	**80.0**	**76.0**	**0.0**	**0.0%**
Offices of the Universities	31	75.9	76.0	74.0	77.8	75.8	*-0.1%*	80.0	80.0	76.0	0.0	*0.0%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	653.7	674.5	743.8	968.3	939.2	*43.7%*
Personnel Expenses	479.2	500.9	558.9	704.6	696.9	*45.4%*
Earnings Before Interests and Taxes (EBIT)	18.1	28.8	30.7	18.0	27.1	*50.0%*
Earnings Before Taxes (EBT)	2.8	7.1	9.8	8.1	10.9	*284.0%*
Balance Sheet						
Total Assets	551.5	628.3	704.4	717.2	874.4	*58.5%*
Equity	40.8	47.2	56.4	62.5	94.5	*131.6%*
Liabilities	211.6	245.8	263.8	223.7	224.9	*6.3%*
of which under 1 year	*211.6*	*245.8*	*263.8*	*223.7*	*224.9*	*6.3%*
Provisions	192.0	202.1	222.8	273.4	304.0	*58.4%*
Additional Key Figures						
Equity ratio %	8.6	8.7	9.4	9.4	11.4	*32.6%*
Cash Flow from Earnings	52.8	66.0	73.2	73.5	160.5	*204.3%*
Investments in Intangible Assets, PP&E, and Financial Assets	47.7	88.6	29.1	86.6	61.2	*28.3%*
Headcount (FTE)	4,693	4,697	4,825	4,959	5,101	*8.7%*
of which civil servants	496	466	425	380	353	*-28.8%*
former contract employees of the Federal Government	334	306	273	248	226	*-32.5%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Montanuniversität
Leoben

Montanuniversität Leoben
Address: Franz-Josef-Straße 18, 8700 Leoben
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Peter Moser (since 2023)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.unileoben.ac.at

Links with the federal budget In mn €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	Δ BVA 26/BVA-E 27 %
Payments (in mn €)		**75.3**	**72.1**	**80.7**	**84.0**	**90.8**	***20.6%***	**5.5**	**5.0**	**5.0**	**-0.5**	***-9.1%***
Offices of the Universities	31	5.1	5.1	4.4	4.2	4.0	*-21.3%*	5.5	5.0	5.0	-0.5	*-9.1%*
Global Budget*	31	70.2	67.1	76.4	79.8	86.8	*23.6%*				0.0	-
Receipts (in mn €)		**5.1**	**5.1**	**4.3**	**4.3**	**4.0**	***-22.5%***	**5.5**	**5.0**	**5.0**	**-0.5**	**-9.1%**
Offices of the Universities	31	5.1	5.1	4.3	4.3	4.0	*-22.5%*	5.5	5.0	5.0	-0.5	*-9.1%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	108.7	109.7	111.9	119.9	127.5	*17.2%*
Personnel Expenses	59.3	60.8	69.1	73.8	76.8	*29.5%*
Earnings Before Interests and Taxes (EBIT)	15.1	6.5	-4.9	-0.8	0.2	*-98.9%*
Earnings Before Taxes (EBT)	15.2	6.0	-3.5	1.2	1.6	*-89.6%*
Balance Sheet						
Total Assets	184.4	188.6	203.9	207.0	210.1	*14.0%*
Equity	147.8	156.8	150.8	149.8	155.9	*5.5%*
Liabilities	16.7	14.1	14.1	16.0	17.1	*2.1%*
of which under 1 year	*16.7*	*14.1*	*14.1*	*16.0*	*17.1*	*2.1%*
Provisions	14.7	13.1	17.7	16.0	14.6	*-0.3%*
Additional Key Figures						
Equity ratio %	66.4	82.7	71.6	70.0	71.7	*8.0%*
Cash Flow from Earnings	25.2	16.8	11.1	16.7	17.7	*-29.6%*
Investments in Intangible Assets, PP&E, and Financial Assets	37.2	37.3	31.7	41.3	25.3	*-32.1%*
Headcount (FTE)	904	919	928	941	946	*4.7%*
of which civil servants	44	38	33	30	28	*-37.9%*
former contract employees of the Federal Government	62	61	57	52	47	*-25.3%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Mozarteum Salzburg
Address: Mirabellplatz 1, 5020 Salzburg
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Elisabeth GutYear (since 2018)
Statutory auditor: Audit Partner Austria Wirtschaftsprüfer GmbH
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.moz.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**64.8**	**63.0**	**76.2**	**79.4**	**77.5**	***19.7%***	**4.0**	**3.5**	**3.0**	**-0.5**	***-12.5%***
Offices of the Universities	31	3.5	3.0	2.9	2.8	2.6	*-26.2%*	4.0	3.5	3.0	-0.5	*-12.5%*
Global Budget*	31	61.3	60.0	73.3	76.7	74.9	*22.3%*				0.0	-
Receipts (in mn €)		**3.2**	**3.3**	**3.0**	**2.8**	**2.6**	***-19.7%***	**4.0**	**3.5**	**3.0**	**-0.5**	**-12.5%**
Offices of the Universities	31	3.2	3.3	3.0	2.8	2.6	*-19.7%*	4.0	3.5	3.0	-0.5	*-12.5%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	62.4	63.4	69.6	73.1	80.7	*29.4%*
Personnel Expenses	43.8	45.3	49.3	51.8	56.2	*28.3%*
Earnings Before Interests and Taxes (EBIT)	-0.4	0.7	-0.7	-0.6	-0.1	*-79.7%*
Earnings Before Taxes (EBT)	-0.5	0.1	0.1	0.1	0.4	-
Balance Sheet						
Total Assets	42.6	43.8	58.5	70.6	71.2	*67.1%*
Equity	20.9	22.8	32.0	42.5	44.4	*112.3%*
Liabilities	2.0	2.8	6.0	7.1	6.4	*213.9%*
of which under 1 year	*2.0*	*2.8*	*3.8*	*5.0*	*4.2*	*104.1%*
Provisions	17.1	15.7	17.7	16.7	16.7	*-2.0%*
Additional Key Figures						
Equity ratio %	49.1	52.0	54.6	60.2	62.4	*27.1%*
Cash Flow from Earnings	-10.6	0.9	1.4	-0.9	-5.7	*-45.9%*
Investments in Intangible Assets, PP&E, and Financial Assets	13.6	3.3	9.8	13.6	10.9	*-20.3%*
Headcount (FTE)	527	527	529	547	555	*5.3%*
of which civil servants	24	24	20	16	14	*-40.4%*
former contract employees of the Federal Government	77	77	61	58	52	*-32.4%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Paris-Lodron-Universität Salzburg
Address: Kapitelgasse 4-6, 5020 Salzburg
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Bernhard Fügenschuh (since 2024)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.uni-salzburg.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**171.3**	**171.7**	**187.6**	**197.5**	**204.8**	***19.6%***	**14.0**	**12.0**	**12.0**	**-2.0**	***-14.3%***
Offices of the Universities	31	14.2	13.2	12.8	12.2	10.5	*-26.3%*	14.0	12.0	12.0	-2.0	*-14.3%*
Global Budget*	31	157.1	158.5	174.8	185.4	194.4	*23.8%*				0.0	-
Receipts (in mn €)		**14.4**	**13.2**	**12.9**	**12.2**	**10.6**	***-26.4%***	**14.0**	**12.0**	**12.0**	**-2.0**	**-14.3%**
Offices of the Universities	31	14.4	13.2	12.9	12.2	10.6	*-26.4%*	14.0	12.0	12.0	-2.0	*-14.3%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	187.5	190.4	212.6	227.9	235.2	*25.4%*
Personnel Expenses	127.0	133.0	140.7	153.2	163.2	*28.5%*
Earnings Before Interests and Taxes (EBIT)	7.8	0.7	9.3	4.4	0.8	*-90.4%*
Earnings Before Taxes (EBT)	7.3	-0.3	10.1	6.0	1.4	*-81.0%*
Balance Sheet						
Total Assets	122.0	136.2	156.7	168.8	181.5	*48.8%*
Equity	35.6	34.5	44.1	47.8	50.4	*41.5%*
Liabilities	23.7	27.3	28.3	29.0	24.9	*5.2%*
of which under 1 year	*10.4*	*15.9*	*17.3*	*18.5*	*14.9*	*43.5%*
Provisions	32.9	38.7	40.3	46.5	46.9	*42.9%*
Additional Key Figures						
Equity ratio %	20.5	18.2	22.3	22.8	22.6	*10.2%*
Cash Flow from Earnings	16.1	8.9	19.7	15.7	11.8	*-27.0%*
Investments in Intangible Assets, PP&E, and Financial Assets	7.5	11.5	9.8	10.5	11.8	*57.2%*
Headcount (FTE)	1,664	1,722	1,731	1,764	1,779	*6.9%*
of which civil servants	118	104	93	79	66	*-44.3%*
former contract employees of the Federal Government	190	181	168	151	142	*-25.2%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Technische Universität Graz
Address: Rechbauerstraße 12, 8010 Graz
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Horst Bischof (since 2023)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.tugraz.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**194.3**	**205.9**	**233.2**	**237.4**	**250.7**	***29.0%***	**16.5**	**15.0**	**15.0**	**-1.5**	***-9.1%***
Offices of the Universities	31	16.6	15.1	15.2	15.2	14.0	*-15.9%*	16.5	15.0	15.0	-1.5	*-9.1%*
Global Budget*	31	177.7	190.8	217.9	222.2	236.8	*33.2%*				0.0	-
Receipts (in mn €)		**16.7**	**15.1**	**15.4**	**15.1**	**14.2**	***-14.9%***	**16.5**	**15.0**	**15.0**	**-1.5**	**-9.1%**
Offices of the Universities	31	16.7	15.1	15.4	15.1	14.2	*-14.9%*	16.5	15.0	15.0	-1.5	*-9.1%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	291.8	298.2	320.8	331.8	346.3	*18.7%*
Personnel Expenses	183.4	188.0	201.4	212.3	219.6	*19.7%*
Earnings Before Interests and Taxes (EBIT)	1.9	0.1	2.5	-1.4	7.8	*309.8%*
Earnings Before Taxes (EBT)	2.1	-0.2	5.0	1.6	8.6	*305.4%*
Balance Sheet						
Total Assets	234.9	238.7	278.6	285.5	322.3	*37.2%*
Equity	60.5	62.9	73.8	77.9	86.6	*43.1%*
Liabilities	57.3	49.1	56.9	56.6	56.5	*-1.3%*
of which under 1 year	*57.3*	*49.1*	*56.8*	*56.5*	*56.3*	*-1.6%*
Provisions	42.2	50.6	58.4	58.7	64.3	*52.3%*
Additional Key Figures						
Equity ratio %	25.2	24.4	22.6	22.5	22.4	*-11.1%*
Cash Flow from Earnings	21.3	14.9	18.8	20.4	44.1	*106.8%*
Investments in Intangible Assets, PP&E, and Financial Assets	24.6	31.9	27.4	34.3	34.9	*41.8%*
Headcount (FTE)	2,602	2,595	2,577	2,568	2,545	*-2.2%*
of which civil servants	155	135	128	116	106	*-31.9%*
former contract employees of the Federal Government	250	237	224	210	200	*-20.2%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Technische Universität Vienna
Address: Karlsplatz 13, 1040 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Jens Schneider (since 2023)
Statutory auditor: Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H.
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.tuwien.ac.at

Links with the federal budget In mn €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	Δ BVA 26/BVA-E 27 %
Payments (in mn €)		**344.4**	**341.0**	**406.7**	**438.6**	**436.8**	***26.9%***	**32.0**	**32.0**	**32.0**	**0.0**	***0.0%***
Offices of the Universities	31	30.5	29.1	27.9	28.7	29.3	*-3.8%*	32.0	32.0	32.0	0.0	*0.0%*
Global Budget*	31	313.9	312.0	378.7	409.9	407.5	*29.8%*				0.0	-
Receipts (in mn €)		**30.5**	**29.1**	**28.2**	**28.5**	**29.4**	***-3.5%***	**32.0**	**32.0**	**32.0**	**0.0**	**0.0%**
Offices of the Universities	31	30.5	29.1	28.2	28.5	29.4	*-3.5%*	32.0	32.0	32.0	0.0	*0.0%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	408.2	440.4	489.6	565.0	578.8	*41.8%*
Personnel Expenses	250.3	262.1	292.5	326.3	359.6	*43.7%*
Earnings Before Interests and Taxes (EBIT)	-0.2	3.5	-0.5	22.7	4.8	-
Earnings Before Taxes (EBT)	0.2	1.8	3.3	30.6	8.0	-
Balance Sheet						
Total Assets	326.0	345.8	389.0	422.4	444.1	*36.2%*
Equity	145.4	146.0	147.9	191.2	194.7	*33.9%*
Liabilities	54.6	58.8	61.9	64.6	70.1	*28.4%*
of which under 1 year	*37.0*	*43.2*	*43.0*	*45.4*	*43.6*	*17.9%*
Provisions	64.5	66.7	74.0	72.3	76.0	*17.8%*
Additional Key Figures						
Equity ratio %	27.5	32.3	24.1	29.3	29.2	*6.2%*
Cash Flow from Earnings	20.3	27.4	27.9	61.1	34.0	*67.7%*
Investments in Intangible Assets, PP&E, and Financial Assets	35.1	24.3	27.6	43.4	54.8	*55.9%*
Headcount (FTE)	3,544	3,717	3,788	3,932	4,134	*16.6%*
of which civil servants	219	213	192	172	151	*-31.2%*
former contract employees of the Federal Government	398	386	367	334	314	*-21.0%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Universität für angewandte Kunst Wien

University of Applied Arts Vienna

Universität für angewandte Kunst Vienna
Address: Oskar Kokoschka-Platz 2, 1010 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Petra Schaper-Rinkel (since 2023)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.dieangewandte.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**55.2**	**56.4**	**67.1**	**68.6**	**70.2**	***27.1%***	**3.0**	**2.5**	**2.5**	**-0.5**	***-16.7%***
Offices of the Universities	31	2.7	2.4	2.1	1.9	1.7	*-38.6%*	3.0	2.5	2.5	-0.5	*-16.7%*
Global Budget*	31	52.5	54.0	64.9	66.7	68.5	*30.6%*				0.0	-
Receipts (in mn €)		**2.8**	**2.5**	**2.1**	**2.0**	**1.6**	***-40.5%***	**3.0**	**2.5**	**2.5**	**-0.5**	**-16.7%**
Offices of the Universities	31	2.8	2.5	2.1	2.0	1.6	*-40.5%*	3.0	2.5	2.5	-0.5	*-16.7%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	56.3	61.9	65.5	69.4	69.9	*24.2%*
Personnel Expenses	36.2	39.0	42.2	44.4	45.5	*25.8%*
Earnings Before Interests and Taxes (EBIT)	0.2	0.1	0.0	0.0	0.0	-
Earnings Before Taxes (EBT)	0.2	0.1	0.5	0.9	0.8	*373.3%*
Balance Sheet						
Total Assets	36.0	34.7	40.1	43.5	46.7	*29.9%*
Equity	16.5	16.2	15.9	15.9	16.0	*-2.6%*
Liabilities	1.7	1.9	2.4	1.9	2.2	*32.5%*
of which under 1 year	*1.7*	*1.9*	*2.4*	*1.9*	*2.2*	*32.5%*
Provisions	10.3	11.1	10.4	10.9	9.9	*-3.5%*
Additional Key Figures						
Equity ratio %	17.8	18.8	17.2	17.3	17.4	*-2.2%*
Cash Flow from Earnings	1.7	1.7	1.4	1.3	0.9	*-50.9%*
Investments in Intangible Assets, PP&E, and Financial Assets	2.1	2.6	2.3	1.7	1.7	*-15.4%*
Headcount (FTE)	515	519	524	516	532	*3.3%*
of which civil servants	17	14	11	8	7	*-58.8%*
former contract employees of the Federal Government	60	54	47	43	38	*-36.3%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Universität für Bodenkultur Vienna
Address: Gregor Mendel Straße 33, 1180 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Eva Schulev-Steindl (since 2022)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.boku.ac.at

Links with the federal budget In mn €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	Δ BVA 26/BVA-E 27 %
Payments (in mn €)		**159.2**	**169.2**	**197.7**	**200.2**	**212.3**	***33.3%***	**16.0**	**15.0**	**14.0**	**-1.0**	***-6.3%***
Offices of the Universities	31	15.7	14.9	14.7	14.3	13.3	*-15.3%*	16.0	15.0	14.0	-1.0	*-6.3%*
Global Budget*	31	143.6	154.2	183.0	185.9	199.0	*38.6%*				0.0	-
Receipts (in mn €)		**15.6**	**15.0**	**14.8**	**14.3**	**13.5**	***-13.9%***	**16.0**	**15.0**	**14.0**	**-1.0**	**-6.3%**
Offices of the Universities	31	15.6	15.0	14.8	14.3	13.5	*-13.9%*	16.0	15.0	14.0	-1.0	*-6.3%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	223.4	225.6	250.9	264.4	267.4	*19.7%*
Personnel Expenses	129.3	132.7	148.9	158.7	171.9	*32.9%*
Earnings Before Interests and Taxes (EBIT)	4.0	3.4	2.6	3.0	2.3	*-42.0%*
Earnings Before Taxes (EBT)	4.2	2.5	3.8	4.7	2.8	*-33.5%*
Balance Sheet						
Total Assets	153.1	171.0	184.9	204.6	219.9	*43.7%*
Equity	63.7	65.8	69.6	73.2	74.9	*17.6%*
Liabilities	24.2	35.2	30.7	40.6	39.5	*63.1%*
of which under 1 year	*24.1*	*35.2*	*30.7*	*40.6*	*39.5*	*64.2%*
Provisions	39.3	28.0	33.7	31.1	33.3	*-15.4%*
Additional Key Figures						
Equity ratio %	37.4	35.2	34.4	33.4	32.4	*-13.4%*
Cash Flow from Earnings	6.4	18.9	13.1	37.3	26.2	*311.6%*
Investments in Intangible Assets, PP&E, and Financial Assets	11.6	16.7	16.5	22.9	26.8	*131.5%*
Headcount (FTE)	1,819	1,823	1,856	1,905	1,968	*8.2%*
of which civil servants	99	91	81	66	59	*-40.8%*
former contract employees of the Federal Government	132	128	119	109	104	*-21.4%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Kunstuniversität Linz University of Arts Linz

Universität für künstlerische und industrielle Gestaltung Linz
Address: Hauptplatz 8, 4010 Linz
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Brigitte Hütter (since 2019)
Statutory auditor: NEXIA TU Wirtschaftsprüfung GmbH
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.ufg.ac.at

Links with the federal budget In mn €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	Δ BVA 26/BVA-E 27 %
Payments (in mn €)		**27.7**	**27.8**	**34.3**	**33.2**	**35.3**	***27.7%***	**1.5**	**1.5**	**1.5**	**0.0**	***0.0%***
Offices of the Universities	31	1.2	1.2	1.1	1.2	1.1	*-1.9%*	1.5	1.5	1.5	0.0	*0.0%*
Global Budget*	31	26.5	26.6	33.2	31.9	34.2	*28.9%*				0.0	-
Receipts (in mn €)		**1.1**	**1.1**	**1.2**	**1.2**	**1.2**	***5.2%***	**1.5**	**1.5**	**1.5**	**0.0**	**0.0%**
Offices of the Universities	31	1.1	1.1	1.2	1.2	1.2	*5.2%*	1.5	1.5	1.5	0.0	*0.0%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	28.5	29.9	33.1	36.3	38.4	*34.9%*
Personnel Expenses	18.4	19.1	20.7	23.9	25.6	*39.3%*
Earnings Before Interests and Taxes (EBIT)	0.0	0.0	-0.1	-0.3	-0.3	-
Earnings Before Taxes (EBT)	0.0	0.0	0.1	0.1	0.1	-
Balance Sheet						
Total Assets	24.0	22.7	22.5	21.9	20.7	*-13.9%*
Equity	16.4	15.4	14.7	12.9	8.1	*-50.4%*
Liabilities	3.0	2.3	2.4	3.3	1.4	*-53.8%*
of which under 1 year	*2.9*	*2.3*	*2.4*	*3.3*	*1.4*	*-52.2%*
Provisions	4.6	4.9	5.3	5.6	5.0	*8.6%*
Additional Key Figures						
Equity ratio %	6.1	6.2	6.2	5.1	3.7	*-39.3%*
Cash Flow from Earnings	0.2	0.2	0.3	0.2	0.2	*5.0%*
Investments in Intangible Assets, PP&E, and Financial Assets	0.8	0.8	1.0	1.7	1.3	*76.5%*
Headcount (FTE)	256	253	264	276	292	*14.1%*
of which civil servants	12	10	10	9	7	*-41.7%*
former contract employees of the Federal Government	26	26	25	23	22	*-15.4%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Universität für Musik und darstellende Kunst Graz
Address: Leonhardstraße 15, 8010 Graz
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Georg Schulz (since 2007)
Statutory auditor: MOORE BG&P Wirtschaftsprüfung GmbH
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.kug.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**68.3**	**64.0**	**69.6**	**72.6**	**77.9**	***14.0%***	**6.0**	**5.5**	**5.5**	**-0.5**	***-8.3%***
Offices of the Universities	31	6.0	5.7	5.4	5.0	4.6	*-23.5%*	6.0	5.5	5.5	-0.5	*-8.3%*
Global Budget*	31	62.3	58.2	64.1	67.6	73.3	*17.6%*				0.0	-
Receipts (in mn €)		**6.0**	**5.8**	**5.0**	**5.1**	**5.1**	***-14.8%***	**6.0**	**5.5**	**5.5**	**-0.5**	**-8.3%**
Offices of the Universities	31	6.0	5.8	5.0	5.1	5.1	*-14.8%*	6.0	5.5	5.5	-0.5	*-8.3%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	62.3	61.8	67.4	71.6	75.9	*21.9%*
Personnel Expenses	44.6	46.3	48.9	53.3	56.1	*25.9%*
Earnings Before Interests and Taxes (EBIT)	2.6	-0.8	-1.0	-2.1	-1.0	-
Earnings Before Taxes (EBT)	2.6	-0.8	-0.6	-1.5	-0.4	-
Balance Sheet						
Total Assets	46.8	46.8	49.7	47.6	45.2	*-3.4%*
Equity	27.9	26.6	25.3	23.1	22.6	*-18.9%*
Liabilities	3.2	3.2	5.3	5.2	3.9	*20.3%*
of which under 1 year	*3.2*	*3.2*	*5.3*	*5.2*	*3.9*	*20.3%*
Provisions	14.8	16.4	17.9	17.9	16.8	*13.2%*
Additional Key Figures						
Equity ratio %	37.3	45.5	40.0	37.4	37.7	*1.1%*
Cash Flow from Earnings	5.1	2.7	3.7	1.7	1.9	*-63.5%*
Investments in Intangible Assets, PP&E, and Financial Assets	7.2	9.1	14.7	7.8	5.4	*-24.6%*
Headcount (FTE)	486	505	509	534	526	*8.2%*
of which civil servants	45	42	35	29	24	*-46.7%*
former contract employees of the Federal Government	126	118	109	104	96	*-24.0%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Universität für Musik und darstellende Kunst Vienna
Address: Anton-von-Webern Platz 1, 1030 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Ulrike Sych (since 2015)
Statutory auditor: Kojnek & Partner Wirtschaftsprüfungs- und Steuerberatungsgesellschaft mbH
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.mdw.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**118.2**	**116.7**	**127.0**	**133.3**	**142.5**	***20.6%***	**7.0**	**6.0**	**5.5**	**-1.0**	***-14.3%***
Offices of the Universities	31	7.1	6.4	5.7	5.1	4.9	*-30.9%*	7.0	6.0	5.5	-1.0	*-14.3%*
Global Budget*	31	111.1	110.3	121.3	128.1	137.6	*23.8%*				0.0	-
Receipts (in mn €)		**7.0**	**6.6**	**5.7**	**5.2**	**4.9**	***-30.4%***	**7.0**	**6.0**	**5.5**	**-1.0**	**-14.3%**
Offices of the Universities	31	7.0	6.6	5.7	5.2	4.9	*-30.4%*	7.0	6.0	5.5	-1.0	*-14.3%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	116.4	116.3	126.0	136.8	143.9	*23.6%*
Personnel Expenses	83.3	85.0	91.4	100.0	104.3	*25.3%*
Earnings Before Interests and Taxes (EBIT)	4.1	0.5	-1.8	0.3	2.2	*-46.6%*
Earnings Before Taxes (EBT)	4.7	-0.7	-1.3	1.1	2.8	*-40.1%*
Balance Sheet						
Total Assets	82.4	82.6	85.2	83.3	88.0	*6.7%*
Equity	55.6	55.5	53.1	53.0	54.6	*-1.9%*
Liabilities	5.1	4.3	4.9	4.6	5.3	*3.0%*
of which under 1 year	*5.1*	*4.3*	*4.9*	*4.6*	*5.3*	*3.0%*
Provisions	21.4	21.2	23.3	24.6	25.0	*16.6%*
Additional Key Figures						
Equity ratio %	43.4	42.2	39.5	41.7	42.6	*-1.8%*
Cash Flow from Earnings	8.8	3.4	3.0	5.6	7.2	*-17.7%*
Investments in Intangible Assets, PP&E, and Financial Assets	9.4	6.7	4.4	2.5	8.7	*-7.3%*
Headcount (FTE)	964	967	990	1,001	1,021	*6.0%*
of which civil servants	51	43	35	31	28	*-45.0%*
former contract employees of the Federal Government	190	168	150	141	129	*-32.2%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Universität für Weiterbildung Krems

Universität für Weiterbildung Krems
Address: Dr.-Karl-Dorrek-Straße 30, 3500 Krems
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Friedrich Faulhammer (since 2013)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002, DUK Act 2004
Website: www.donau-uni.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**14.2**	**19.2**	**22.0**	**21.7**	**28.3**	***99.3%***				**0.0**	**-**
Global Budget*	31	14.2	19.2	22.0	21.7	28.3	*99.3%*				0.0	-

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	57.3	62.2	63.4	61.1	63.1	*10.2%*
Personnel Expenses	44.3	47.3	50.1	55.1	56.1	*26.6%*
Earnings Before Interests and Taxes (EBIT)	-0.1	-0.5	-1.5	-8.3	-5.2	-
Earnings Before Taxes (EBT)	0.1	-0.2	-1.0	-7.7	-4.9	-
Balance Sheet						
Total Assets	56.8	53.5	56.4	45.5	39.3	*-30.8%*
Equity	14.7	13.9	12.7	5.3	2.0	*-86.3%*
Liabilities	8.9	10.7	12.1	11.1	8.5	*-5.0%*
of which under 1 year	*8.9*	*10.7*	*12.1*	*11.1*	*8.5*	*-5.0%*
Provisions	16.1	14.8	14.6	13.4	12.9	*-19.9%*
Additional Key Figures						
Equity ratio %	18.8	20.9	17.7	3.7	-10.3	-
Cash Flow from Earnings	-6.7	-8.8	4.3	-10.5	-7.0	*4.0%*
Investments in Intangible Assets, PP&E, and Financial Assets	9.3	6.5	1.4	2.0	2.5	*-73.4%*
Headcount (FTE)	589	620	605	608	601	*2.1%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Universität Innsbruck
Address: Christoph-Probst-Platz, Innrain 52, 6020 Innsbruck
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Veronika Sexl (since 2023)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.uibk.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**296.3**	**305.8**	**335.0**	**346.9**	**366.6**	***23.7%***	**25.0**	**25.0**	**23.0**	**0.0**	***0.0%***
Offices of the Universities	31	26.0	25.1	24.3	23.3	21.9	*-15.8%*	25.0	25.0	23.0	0.0	*0.0%*
Global Budget*	31	270.3	280.7	310.7	323.5	344.7	*27.5%*				0.0	-
Receipts (in mn €)		**26.0**	**25.2**	**24.3**	**23.2**	**22.2**	***-14.7%***	**25.0**	**25.0**	**23.0**	**0.0**	**0.0%**
Offices of the Universities	31	26.0	25.2	24.3	23.2	22.2	*-14.7%*	25.0	25.0	23.0	0.0	*0.0%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	344.5	360.5	400.7	420.9	446.4	*29.6%*
Personnel Expenses	230.3	240.7	269.1	290.5	306.1	*32.9%*
Earnings Before Interests and Taxes (EBIT)	13.3	8.7	8.4	8.4	-2.6	-
Earnings Before Taxes (EBT)	19.8	-1.5	-1.2	-3.9	-2.2	-
Balance Sheet						
Total Assets	264.6	272.0	294.6	288.6	284.8	*7.7%*
Equity	83.7	86.3	128.3	86.4	85.9	*2.6%*
Liabilities	46.5	49.1	44.4	42.6	38.2	*-17.8%*
of which under 1 year	*39.5*	*42.0*	*42.0*	*35.0*	*31.2*	*-21.0%*
Provisions	50.4	45.2	56.4	58.4	60.0	*18.9%*
Additional Key Figures						
Equity ratio %	25.3	24.7	22.5	21.3	20.7	*-18.2%*
Cash Flow from Earnings	39.1	18.3	48.0	20.1	24.1	*-38.5%*
Investments in Intangible Assets, PP&E, and Financial Assets	73.1	78.4	21.9	33.5	38.0	*-48.1%*
Headcount (FTE)	3,017	3,084	3,116	3,134	3,184	*5.5%*
of which civil servants	220	201	181	161	136	*-38.0%*
former contract employees of the Federal Government	278	251	236	221	209	*-24.9%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Universität Vienna
Address: Universitätsring 1, 1010 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Sebastian Schütze (since 2022)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.univie.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**602.0**	**612.3**	**686.5**	**693.2**	**777.7**	***29.2%***	**45.0**	**40.0**	**33.0**	**-5.0**	***-11.1%***
Offices of the Universities	31	44.5	41.8	38.5	38.3	31.3	*-29.6%*	45.0	40.0	33.0	-5.0	*-11.1%*
Global Budget*	31	557.4	570.5	648.0	654.9	746.4	*33.9%*				0.0	-
Receipts (in mn €)		**44.8**	**41.9**	**39.1**	**38.8**	**31.9**	***-28.6%***	**45.0**	**40.0**	**33.0**	**-5.0**	**-11.1%**
Offices of the Universities	31	44.8	41.9	39.1	38.8	31.9	*-28.6%*	45.0	40.0	33.0	-5.0	*-11.1%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	700.2	731.2	796.9	858.6	912.7	*30.4%*
Personnel Expenses	467.6	487.1	520.4	574.5	604.0	*29.2%*
Earnings Before Interests and Taxes (EBIT)	-1.7	-0.7	-1.8	-5.9	-4.7	*179.3%*
Earnings Before Taxes (EBT)	0.5	-0.4	3.7	2.8	3.1	*577.1%*
Balance Sheet						
Total Assets	425.5	429.9	494.1	517.2	591.6	*39.0%*
Equity	195.3	193.3	202.4	221.6	242.0	*23.9%*
Liabilities	112.4	115.2	141.1	165.1	179.8	*59.9%*
of which under 1 year	*103.6*	*102.6*	*116.5*	*140.3*	*155.3*	*49.9%*
Provisions	86.7	86.8	95.4	94.4	101.2	*16.8%*
Additional Key Figures						
Equity ratio %	36.5	36.0	31.8	30.5	26.9	*-26.3%*
Cash Flow from Earnings	34.7	42.4	69.6	41.1	98.0	*182.6%*
Investments in Intangible Assets, PP&E, and Financial Assets	73.6	60.6	88.6	89.2	155.7	*111.5%*
Headcount (FTE)	6,169	6,334	6,367	6,546	6,666	*8.1%*
of which civil servants	401	337	293	248	215	*-46.4%*
former contract employees of the Federal Government	406	357	325	303	273	*-32.8%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

vetmeduni

Veterinärmedizinische Universität Vienna
Address: Veterinärplatz 1, 1210 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Petra Winter (since 2016)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.vu-wien.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**132.4**	**133.9**	**153.4**	**153.5**	**178.3**	***34.6%***	**9.0**	**9.0**	**9.0**	**0.0**	***0.0%***
Offices of the Universities	31	8.4	8.1	7.9	8.0	7.8	*-7.9%*	9.0	9.0	9.0	0.0	*0.0%*
Global Budget*	31	124.0	125.8	145.5	145.5	170.5	*37.5%*				0.0	-
Receipts (in mn €)		**8.6**	**8.2**	**7.9**	**7.9**	**7.9**	***-8.2%***	**9.0**	**9.0**	**9.0**	**0.0**	**0.0%**
Offices of the Universities	31	8.6	8.2	7.9	7.9	7.9	*-8.2%*	9.0	9.0	9.0	0.0	*0.0%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	149.1	156.0	166.1	188.8	185.7	*24.6%*
Personnel Expenses	81.7	82.6	90.1	97.5	101.4	*24.2%*
Earnings Before Interests and Taxes (EBIT)	1.6	7.0	5.5	17.8	3.0	*84.9%*
Earnings Before Taxes (EBT)	2.4	6.2	7.1	19.8	4.8	*98.6%*
Balance Sheet						
Total Assets	93.2	104.3	124.5	135.6	167.3	*79.5%*
Equity	39.1	57.3	66.9	83.2	98.2	*151.3%*
Liabilities	8.0	9.4	9.0	7.3	8.8	*10.9%*
of which under 1 year	*3.9*	*7.2*	*8.3*	*6.3*	*7.9*	*100.0%*
Provisions	27.2	26.6	26.1	25.0	28.1	*3.4%*
Additional Key Figures						
Equity ratio %	26.0	39.1	38.8	51.5	46.5	*78.8%*
Cash Flow from Earnings	8.8	12.2	12.7	-27.1	30.4	*246.6%*
Investments in Intangible Assets, PP&E, and Financial Assets	22.4	24.8	18.8	46.7	13.7	*-38.6%*
Headcount (FTE)	1,204	1,183	1,186	1,165	1,163	*-3.4%*
of which civil servants	74	69	63	57	55	*-26.7%*
former contract employees of the Federal Government	89	81	78	71	64	*-28.5%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

Wirtschaftsuniversität Vienna
Address: Welthandelsplatz 1, 1020 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Rector: Rupert Sausgruber (since 2023)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal Basis: Universities Act 2002, Federal Law Gazette I No. 120/2002
Website: www.wu.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**182.0**	**184.1**	**199.4**	**205.9**	**225.8**	***24.1%***	**14.0**	**12.0**	**12.0**	**-2.0**	***-14.3%***
Offices of the Universities	31	13.8	13.2	13.0	11.3	10.4	*-24.3%*	14.0	12.0	12.0	-2.0	*-14.3%*
Global Budget*	31	168.2	170.9	186.4	194.6	215.4	*28.1%*				0.0	-
Receipts (in mn €)		**13.9**	**13.1**	**12.7**	**12.0**	**10.4**	***-25.5%***	**14.0**	**12.0**	**12.0**	**-2.0**	**-14.3%**
Offices of the Universities	31	13.9	13.1	12.7	12.0	10.4	*-25.5%*	14.0	12.0	12.0	-2.0	*-14.3%*

*Budgeted as a total amount (see University Summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	181.2	186.6	198.7	217.8	235.7	*30.1%*
Personnel Expenses	117.2	120.0	129.4	138.2	147.9	*26.2%*
Earnings Before Interests and Taxes (EBIT)	11.1	4.8	-39.6	6.0	13.7	*24.2%*
Earnings Before Taxes (EBT)	10.2	5.0	-42.9	7.5	14.5	*42.8%*
Balance Sheet						
Total Assets	302.5	299.0	261.4	259.4	263.9	*-12.8%*
Equity	249.2	244.2	191.3	189.3	196.6	*-21.1%*
Liabilities	11.8	11.3	12.2	17.4	16.7	*41.4%*
of which under 1 year	*10.9*	*11.3*	*12.2*	*17.4*	*16.7*	*54.2%*
Provisions	24.2	25.0	28.5	29.9	28.7	*18.6%*
Additional Key Figures						
Equity ratio %	27.7	29.7	17.3	20.0	25.0	*-9.7%*
Cash Flow from Earnings	15.1	5.0	5.0	14.9	21.4	*42.0%*
Investments in Intangible Assets, PP&E, and Financial Assets	67.6	31.9	42.2	57.4	35.0	*-48.2%*
Headcount (FTE)	1,512	1,526	1,514	1,526	1,579	*4.5%*
of which civil servants	109	103	92	79	71	*-35.0%*
former contract employees of the Federal Government	147	145	142	138	136	*-7.2%*

The financial interlinkages of the universities are explained in aggregate in the summary section on the universities.

AIT Austrian Institute of Technology GmbH (Konzern)
Address: Giefinggasse 4, 1210 Vienna
Legal form: GmbH (limited liability company) (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: N 72.1
Federal shareholding: 50,46%
Management: Brigitte Bach, Andreas Kugi, Alexander Svejkovsky (all since 2023)
Statutory auditor: Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H.
Legal basis: -
Website: www.ait.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**59.4**	**65.3**	**66.0**	**66.7**	**67.9**	***14.3%***	**69.5**	**83.1**	**85.9**	**13.6**	***19.5%***
Base Grant	34	58.7	64.6	65.3	65.9	67.2	*14.5%*	68.6	82.2	85.1	13.6	*19.7%*
Personnel Payments (BPFZ Arsenal GmbH)	41	0.7	0.7	0.7	0.8	0.7	*-3.7%*	0.9	0.9	0.8	0.0	*-0.3%*
Receipts (in mn €)		**0.7**	**0.8**	**0.7**	**0.8**	**0.7**	***-3.7%***	**0.9**	**0.9**	**0.8**	**0.0**	**-0.3%**
Reimbursement for Personnel (BPFZ Arsenal GmbH)	41	0.7	0.8	0.7	0.8	0.7	*-3.7%*	0.9	0.9	0.8	0.0	*-0.3%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	171.8	183.0	199.7	218.0	230.2	*34.0%*
Personnel Expenses	103.7	109.6	123.1	136.1	145.7	*40.6%*
Earnings Before Interests and Taxes (EBIT)	5.6	5.1	3.5	3.7	2.6	*-53.8%*
Earnings Before Taxes (EBT)	5.8	3.6	5.6	6.3	4.1	*-29.9%*
Balance Sheet						
Total Assets	223.5	260.9	272.2	275.0	283.4	*26.8%*
Equity	126.7	129.2	137.5	143.3	144.8	*14.3%*
Liabilities	51.4	83.7	88.3	82.6	83.6	*62.5%*
of which under 1 year	*35.2*	*18.5*	*20.9*	*21.6*	*27.1*	*-22.9%*
Provisions	31.6	30.3	31.5	34.3	38.2	*21.1%*
Additional Key Figures						
Equity ratio %	95.4	84.0	85.1	87.2	56.4	*-40.9%*
Cash Flow from Earnings	7.9	8.0	7.0	8.2	6.6	*-16.3%*
Investments in Intangible Assets, PP&E, and Financial Assets	9.7	15.3	13.1	11.8	16.1	*66.8%*
Headcount (FTE)	1,157	1,200	1,264	1,297	1,342	*16.0%*
of which civil servants	9	8	7	7	6	*-32.9%*

Tasks
AIT holds a leading position in innovation in Austria and also plays a key role at European level as the research and technology organisation addressing central future infrastructure topics. Through AIT's research and technological development, fundamental innovations for the next generation of infrastructure technologies are realised in the areas of Energy, Transport Technologies, Health & Bioresources, Digital Safety & Security, Vision Automation & Control, Technology Experience, and Innovation Systems & Policy. The cornerstones are a stronger market orientation combined with substantive excellence in independent research. The Seibersdorf site is also the headquarters of two 100% subsidiaries: "Seibersdorf Labor GmbH", which is active in the sales market with laboratory and service offerings, and "Nuclear Engineering Seibersdorf GmbH", which decommissions and decontaminates existing legacy sites.

Financial links with the federal budget
Since 2020, AIT has been a central research institution pursuant to § 3(1) of the Research Financing Act (FoFinaG). The research budget is made available to AIT under a performance agreement, with financing pillars comprising basic federal funding, cooperative research and contract research. The Federal Ministry for Digital and Economic Affairs (BMIMI) provides AIT with basic funding in the form of a shareholder contribution. This serves to strengthen competence and scientific excellence as well as knowledge and technology transfer in the centres, to further develop the competence and research portfolio in strategic priorities, and to build up and maintain high-quality research infrastructure and develop sustainable sites.

Budget planning follows multi-year strategy periods. BMIMI concludes performance agreements with AIT pursuant to § 5(1) FoFinaG. The performance agreement for 2027–2029 is currently under negotiation.

- **2024 to 2026:** Three-year performance agreement 2024–2026 with a total volume of up to €201.7 million.
- **Outlook:** From 2027, the AIT performance agreement 2027–2029 will enter into force with a total volume of up to €251.7 million (2027: €82.2 million; 2028: €85.1 million; 2029: €84.4 million), based on the FTI Pact 2027–2029.

Bundesforschungs- und Ausbildungszentrum für Wald, Naturgefahren und Landschaft
Address: Seckendorff-Gudent-Weg 8, 1131 Vienna
Legal form: Federal public-law institution
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Peter Mayer (since 2010)
Statutory auditor: LBG Österreich GmbH Wirtschaftsprüfung & Steuerberatung
Legal basis: BFW Act, Federal Law Gazette No. 83/2004 as amended
Website: www.bfw.gv.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**22.0**	**23.0**	**24.4**	**36.2**	**30.1**	***37.0%***	**29.6**	**31.1**	**31.1**	**1.5**	***5.1%***
Base Grant	42	15.5	15.5	17.5	29.2	22.5	*45.2%*	24.5	26.0	26.0	1.5	*6.1%*
Personnel Costs	42	5.2	6.0	5.2	4.9	5.2	*-0.4%*	5.1	5.1	5.1	0.0	*0.0%*
Pensions for Civil Servants	23	1.3	1.5	1.7	2.1	2.4	*91.7%*				0.0	-
Receipts (in mn €)		**6.7**	**6.6**	**6.6**	**6.3**	**6.7**	***-0.5%***	**5.1**	**5.1**	**5.1**	**0.0**	**0.0%**
Personnel Costs Rates	42	5.2	5.1	5.2	4.9	5.2	*-0.4%*	5.1	5.1	5.1	0.0	*0.0%*
Pensions for Civil Servants	23	1.5	1.5	1.4	1.4	1.5	*-0.8%*				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	30.8	32.3	38.5	44.8	45.1	*46.3%*
Personnel Expenses	22.4	24.0	26.9	29.7	29.8	*33.2%*
Earnings Before Interests and Taxes (EBIT)	-0.9	-0.2	1.0	2.6	3.0	-
Earnings Before Taxes (EBT)	-1.2	-0.6	0.0	1.7	2.4	-
Balance Sheet						
Total Assets	54.5	56.1	55.2	56.9	57.1	*4.8%*
Equity	0.4	0.4	8.1	16.4	18.8	-
Liabilities	38.2	40.8	40.8	31.3	29.3	*-23.3%*
of which under 1 year	*9.8*	*9.5*	*8.4*	*7.1*	*5.4*	*-44.5%*
Provisions	7.1	7.4	7.6	8.8	8.9	*24.9%*
Additional Key Figures						
Equity ratio %	0.8			16.5	21.3	-
Cash Flow from Earnings	0.8	1.5	0.2	4.5	4.7	*523.8%*
Investments in Intangible Assets, PP&E, and Financial Assets	0.8	3.8	0.6	1.4	1.3	*59.5%*
Headcount (FTE)	300	333	333	336	337	*12.3%*
of which civil servants	64	58	57	45	42	*-33.9%*
former contract employees of the Federal Government	71	63	63	57	56	*-21.1%*

Tasks
BFW is an Austrian multidisciplinary federal research and training institution in the legal form of a "public-law institution" (Public-law institution). BFW supports the economically, ecologically and socially sustainable development of society by developing scientific foundations and providing knowledge transfer on the multifunctional use of natural resources in the areas of forestry and timber industry as well as natural hazards. BFW also performs sovereign tasks (in particular phytosanitary wood inspections) and will play a significant role in implementing the EU Deforestation Regulation.

Financial links with the federal budget
The Federal Research and Training Centre for Forests, Natural Hazards and Landscape (BFW) receives a basic allocation from the federal government pursuant to § 8(3) of the BFW Act. Certain BFW services are additionally remunerated separately until 2026 (forest inventory, wood import controls, measures related to the national implementation of the EU Deforestation Regulation.

- **2025:** In 2025, the basic allocation pursuant to § 8(3) BFW Act amounted to €22.5 million.
- **2026:** In the 2026 Federal Budget Act (BVA), the basic allocation pursuant to § 8(3) BFW Act was increased to €24.5 million.
- **2027:** In the 2027 Draft Annual Budget Estimates (BVA-E), the basic allocation pursuant to § 8(3) BFW Act is increased to €26.0 million.
- **2028:** Compared with the 2027 BVA-E, funds in the 2028 BVA-E remain constant at €26 million.
- **Outlook:** Additional tasks for the federal office are expected in connection with the implementation of the EU Deforestation Regulation (EUDR).

diplomatische akademie wien

Vienna School of International Studies
École des Hautes Études Internationales de Vienne

Diplomatische Akademie Vienna
Address: Favoritenstraße 15a, 1040 Vienna
Legal form: Public-law institution
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.4
Federal shareholding: 100%
Directors: Martin Eichtinger (since 2025)
Statutory auditor: PROFIDA Wirtschaftsprüfungsges.m.b.H.
Legal basis: Diplomatische Akademie Act, Federal Law Gazette No. 178/1996 as amended
Website: www.da-vienna.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**2.1**	**2.1**	**2.4**	**2.7**	**3.4**	***61.9%***	**2.4**	**2.4**	**2.4**	**0.0**	***0.0%***
Grants	12	2.1	2.1	2.4	2.7	3.4	*61.9%*	2.4	2.4	2.4	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	5.3	5.7	6.0	7.0	7.0	*31.2%*
Personnel Expenses	4.1	4.5	4.4	5.0	5.0	*22.7%*
Earnings Before Interests and Taxes (EBIT)	-0.1	-0.7	-0.1	0.2	0.2	-
Earnings Before Taxes (EBT)	-0.1	-0.7	0.0	0.2	0.2	-
Balance Sheet						
Total Assets	4.4	3.1	3.2	4.3	4.3	*-2.2%*
Equity	1.1	0.4	0.4	0.6	0.6	*-46.2%*
Liabilities	0.8	0.9	1.0	1.6	1.6	*87.0%*
of which under 1 year	*0.8*	*0.9*	*1.0*	*1.6*	*1.6*	*95.2%*
Provisions	0.7	0.6	0.3	0.3	0.3	*-52.7%*
Additional Key Figures						
Equity ratio %	24.1					-
Cash Flow from Earnings	0.1	-0.6	0.0	0.3	0.3	*425.9%*
Investments in Intangible Assets, PP&E, and Financial Assets	0.1	0.1	0.0	0.1	0.1	*-30.6%*
Headcount (FTE)	50	54	52	52	57	*13.8%*
former contract employees of the Federal Government	2	2	1	1		-
Company-specific Key Figures						
Number of students Jan.-June	182	180	146	166	196	*7.7%*
Number of students Oct.-Dec.	180	146	166	216	216	*20.0%*
Number of course weeks	37	37	30	28	28	*-24.3%*
Number of participants	510	462	480	443	443	*-13.1%*

Tasks
The Diplomatische Akademie Wien (DAK) is a postgraduate educational institution that prepares university and university-of-applied-sciences graduates for international careers in the public sector and business, as well as for leadership positions in international organisations and the EU. Core training content covers international relations, political science, international law and EU law, economics, history and languages. It is a public-law institution under the supervision of the Federal Ministry for European and International Affairs (BMEIA).

Financial links with the federal budget
The Diplomatische Akademie receives the designated basic compensation (subsidy) from BMEIA, which is required to cover administrative expenditures. In addition, DAK finances itself through fees for services rendered to the federal government or to third parties.

- **2025:** Extraordinary grant pursuant to § 21(2) DA Act of €0.97 million for adaptation and renovation measures.

Gesundheit Österreich GmbH (GÖG)
Address: Stubenring 6, 1010 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Herwig Ostermann (since 2016)
Statutory auditor: Mag. Gerhard Pichler Wirtschaftsprüfung und Steuerberatung GmbH
Legal basis: Federal Law Gazette No. 132/2006 as amended[11]
Website: www.goeg.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**24.5**	**56.6**	**46.7**	**48.2**	**39.6**	***62.0%***	**41.8**	**39.3**	**38.5**	**-2.5**	***-5.9%***
Instructions/Commissions*	21	2.0	2.3	1.9	2.9	2.9	*45.0%*	2.7	2.7	2.7	0.0	*1.5%*
Instructions/Commissions*	24	8.6	9.2	10.6	13.1	15.7	*82.6%*	14.7	14.2	13.7	-0.5	*-3.4%*
Gesundheitsförderung*	24	12.4	15.0	15.2	7.6	28.6	*131.6%*	20.8	20.8	20.8	0.0	*0.0%*
RRF-Projects	21		22.5	9.9	21.6	-10.0	-				0.0	-
RRF-Projects	24	0.6	6.6	8.2	2.3	1.2	*100.0%*	2.1			-2.1	-
Other	21	0.7	0.6	0.7	0.5	1.0	*42.9%*	1.0	1.0	1.0	0.0	*0.0%*
Other	24	0.2	0.4	0.2	0.2	0.2	*0.0%*	0.5	0.6	0.3	0.1	*20.0%*

*In the table, compared to the textual explanations, €0.5 million is allocated to health promotion from 2024 onwards instead of the commissions/instructions for the CH and concerns the services of the GÖG for the National Centre for Early Childhood Intervention.

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	38.2	61.1	66.7	75.8	61.1	*60.2%*
Personnel Expenses	18.7	22.4	26.4	32.0	35.5	*89.5%*
Earnings Before Interests and Taxes (EBIT)	1.1	1.1	0.3	1.5	1.7	*54.7%*
Earnings Before Taxes (EBT)	1.1	1.1	0.4	1.6	1.8	*64.3%*
Balance Sheet						
Total Assets	23.0	79.9	62.3	50.7	39.1	*69.8%*
Equity	4.6	5.6	6.0	7.7	9.5	*108.2%*
Liabilities	10.7	54.8	39.1	24.7	16.9	*57.5%*
of which under 1 year	*8.8*	*30.6*	*32.6*	*23.5*	*13.1*	*48.6%*
Provisions	7.7	9.6	10.1	10.0	11.1	*44.5%*
Additional Key Figures						
Equity ratio %	19.8	7.0	9.7	15.1	24.3	*22.7%*
Cash Flow from Earnings	1.7	1.6	0.8	2.0	2.2	*29.6%*
Investments in Intangible Assets, PP&E, and Financial Assets	0.4	0.5	0.2	0.3	0.3	*-9.7%*
Headcount (FTE)	209	250	278	310	338	*61.6%*

[11] Federal Act on Gesundheit Österreich GmbH (GÖGG)

Tasks
GÖG was established on 1 August 2006 as the national research and planning institute for the health sector and as the national competence and funding body for health promotion. The institutions Österreichisches Bundesinstitut für Gesundheitswesen (ÖBIG) and Fonds Gesundes Österreich (FGÖ) were integrated as business units. The Bundesinstitut für Qualität im Gesundheitswesen (BIQG) was founded as a third business unit on 1 July 2007. GÖG operates two subsidiaries: while Gesundheit Österreich Forschungs- und Planungs GmbH (GÖ FP) is commissioned by public entities, Gesundheit Österreich Beratungs GmbH (GÖ Beratung) is available to private clients. In addition, GÖG maintains the Health Professions Register, unless the Chamber of Labour (Arbeiterkammer) is responsible.

Financial links with the federal budget
Instructions/commissions: Pursuant to § 6(1)(1)–(2) of the Federal Act on Gesundheit Österreich GmbH (GÖGG), GÖG receives grants to fulfil its annual work programme and to cover administrative expenditures. Furthermore, since 2021 GÖG has received grants pursuant to § 6(1)(5) GÖGG for the provision of additional services, e.g. for “Nursing and Dementia”, “Public Service Units” and “Other works BMASGPK”. **Health promotion**: Grants are also provided pursuant to § 6(1)(3)–(4) GÖGG for health promotion purposes. **RRF projects**: In addition, from 2021 onwards BMASGPK commissioned GÖG with work on the implementation of the Austrian RRF programme in the health and social sector.

- **2025:** Payments to GÖG pursuant to § 6(1)(1)–(2) GÖGG totalled €7.4 million; costs for services pursuant to § 6(1)(5) GÖGG amounted to €11.7 million in 2025. Payments pursuant to § 6(1)(3)–(4) GÖGG (health promotion) amounted to €28.1 million. For RRF projects, payments of €1.2 million were made, less a repayment of €10.0 million. Other payments amounted to €1.2 million.
- **2026:** For services pursuant to § 6(1)(1)–(2) GÖGG, payments of €7.4 million are budgeted, and for services pursuant to § 6(1)(5), €10.5 million is budgeted. For services pursuant to § 6(1)(3)–(4) GÖGG (health promotion), payments of €20.3 million are budgeted. For RRF projects, payments of €2.1 million and for other payments €1.5 million are budgeted.
- **2027:** For services pursuant to § 6(1)(1)–(2) GÖGG, payments totalling €7.4 million and for services pursuant to § 6(1)(5), €10.0 million are budgeted. For services pursuant to § 6(1)(3)–(4) GÖGG (health promotion), €20.3 million and for other payments €1.6 million are budgeted.

- **2028:** For services pursuant to § 6(1)(1)–(2) GÖGG, payments of €7.4 million and for services pursuant to § 6(1)(5), €9.5 million are budgeted. For services pursuant to § 6(1)(3)–(4) GÖGG (health promotion), €20.3 million and for other payments €1.3 million are budgeted.

Institute of Science and Technology – Austria (ISTA)
Address: Am Campus 1, 3400 Klosterneuburg;
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: N 72.1
Federal shareholding: 50%
President: Martin Hetzer (since 2023)
Statutory auditor: Grant Thornton Austria Audit GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: IST-Austria-Act, Federal Law Gazette No. 69/2006 as amended and other[12]
Website: www.ista.ac.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**69.8**	**65.6**	**89.2**	**118.4**	**165.6**	***137.4%***	**171.0**	**188.2**	**188.2**	**17.2**	***10.1%***
BMFWF	31	69.8	65.6	89.2	118.4	165.6	*137.4%*	171.0	188.2	188.2	17.2	*10.1%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	84.8	78.7	102.0	155.4	171.4	*102.1%*
Personnel Expenses	60.0	67.3	78.1	95.4	109.8	*83.0%*
Earnings Before Interests and Taxes (EBIT)	1.9	-20.1	-7.4	-4.1	15.2	*682.4%*
Earnings Before Taxes (EBT)	2.0	-20.1	-8.0	-3.0	15.5	*695.8%*
Balance Sheet						
Total Assets	192.2	183.6	168.5	217.9	307.2	*59.9%*
Equity	126.2	110.6	107.1	122.3	167.7	*32.9%*
Liabilities	13.0	17.4	22.6	53.2	95.4	*634.7%*
of which under 1 year	*12.9*	*17.3*	*22.5*	*30.2*	*33.9*	*162.2%*
Provisions	7.9	9.1	10.5	11.9	13.3	*67.8%*
Additional Key Figures						
Equity ratio %	37.6	41.8	41.8	29.8	28.6	*-23.9%*
Cash Flow from Earnings	2.2	-19.9	-6.5	-3.3	16.8	*659.6%*
Investments in Intangible Assets, PP&E, and Financial Assets	15.8	15.3	19.4	62.2	100.4	*533.7%*
Headcount (FTE)	857	935	997	1,101	1,203	*40.4%*

[12] Federal Act on the Institute of Science and Technology – Austria, Federal Act on the Financing of Research, Technology and Innovation (Research Financing Act – FoFinaG), Agreement pursuant to Art. 15a B-VG between the Federal Government and the Province of Lower Austria on the Establishment and Operation of the Institute of Science and Technology – Austria

Tasks
The Institute of Science and Technology Austria (ISTA) in Klosterneuburg is a research institute with its own right to award doctorates. Opened in 2009, the institute is dedicated to basic research in the natural sciences, mathematics and computer science. ISTA employs professors under a tenure-track model, as well as postdoctoral researchers and PhD students within an international graduate school. In addition to its commitment to the principle of basic research driven purely by scientific curiosity, the institute holds the rights to all resulting discoveries and promotes their exploitation.

Financial links with the federal budget
Pursuant to § 3(1) of the IST-Austria Act (ISTAG), the Federal Government and the Province of Lower Austria are jointly responsible for maintaining the Institute of Science and Technology – Austria. In the agreement pursuant to Art. 15a B-VG between the Federal Government and the Province of Lower Austria, the contributions of the two maintaining bodies for the years 2017 to 2026 were fixed. In January 2022, an amendment to the agreement entered into force (Federal Law Gazette I No. 3/2022), providing additional funds for the full expansion of ISTA to 150 research groups. Under this arrangement, from 1 January 2022 to 31 December 2036, the Province of Lower Austria will provide a total of 25% of the agreed maximum budget, while the Federal Government will cover 75% of the costs. Federal payments under this budget line will commence only from 1 January 2027. As a central research institution under FoFinaG, ISTA is required to conclude performance agreements with the Federal Government for periods of three calendar years each. The current performance agreement period between the Federal Government and ISTA covers the years 2024 to 2026.

- **2026:** Adjustment to the actually forecast requirement until the end of the term of the 2nd Art. 15a B-VG Agreement in 2026.
- **2027–2029:** The Federal Government’s maximum disbursements for the years 2027 to 2029 will be determined in accordance with the performance agreement to be negotiated in 2026 and subsequently paid out as required. The maximum sum of the Federal Government’s maintenance obligation for the period 2027 to 2036 is regulated in the agreement pursuant to Art. 15a B-VG.

Landwirtschaftliche Bundesversuchswirtschaften GmbH
Address: Rottenhauserstraße 32, 3250 Wieselburg
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Non-financial corporationS.11; ÖNACE: A 01.5
Federal shareholding: 100%
Geschäftsführung: Gerhard Draxler (since 2006)
Statutory auditor: MOORE STEPHENS Kroiss & Partner Wirtschaftsprüfung GmbH
Legal basis: BVWG-Act, Federal Law Gazette No. 794/1996 as amended
Website: www.bvw.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**0.2**	**0.3**	**0.1**	**0.1**	**0.1**	***-32.6%***				**0.0**	**-**
Personnel Payments	42	0.1	0.1				-				0.0	-
Pensions for Civil Servants	23	0.1	0.1	0.1	0.1	0.1	*23.6%*				0.0	-
Receipts (in mn €)		**1.1**	**0.8**	**1.0**	**0.5**	**1.0**	***-10.8%***	**1.0**	**1.0**	**1.0**	**0.0**	**0.0%**
Pensions for Civil Servants	23	0.0	0.0	0.0	0.0	0.0	-				0.0	-
Reimbursement for Personnel	42	0.1					-				0.0	-
Income from Equity Participations	42	1.0	0.8	1.0	0.5	1.0	*0.0%*	1.0	1.0	1.0	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	12.0	12.7	13.0	11.2	12.9	*7.8%*
Personnel Expenses	1.5	1.6	1.6	1.6	1.7	*14.5%*
Earnings Before Interests and Taxes (EBIT)	3.9	4.1	3.8	3.1	4.3	*9.3%*
Earnings Before Taxes (EBT)	2.3	2.5	2.2	1.3	2.5	*10.5%*
Balance Sheet						
Total Assets	151.4	151.6	154.8	156.1	156.4	*3.3%*
Equity	79.9	80.9	81.6	82.1	83.1	*4.0%*
Liabilities	68.5	67.8	69.7	71.2	69.0	*0.7%*
of which under 1 year	*2.0*	*2.7*	*3.2*	*3.0*	*4.4*	*115.4%*
Provisions	0.7	0.7	1.3	0.6	1.1	*48.5%*
Additional Key Figures						
Equity ratio %	53.5	54.0	53.3	53.2	53.8	*0.6%*
Cash Flow from Earnings	5.0	5.2	3.3	3.8	5.1	*2.2%*
Investments in Intangible Assets, PP&E, and Financial Assets	3.2	4.6	5.9	6.7	2.8	*-12.4%*
Headcount (FTE)	18	17	17	16	15	*-13.1%*
of which civil servants	1					-
former contract employees of the Federal Government	2	2	2	1	1	*-41.2%*

Tasks
Landwirtschaftliche Bundesversuchswirtschaften GmbH (BVW) was founded in 1997. BVW's main focus is the sustainable management and administration of its properties as well as agricultural research. BVW's key activities are: arable farming, fee-based implementation of research projects, rental (storage halls) and leasing. In addition, in the area of agricultural and forestry education, BVW carries out tasks related to real estate development and management. This includes, in particular, the implementation of new construction, extension and renovation projects, followed by the fee-based transfer of these properties to the Federal Government under long-term lease and usage agreements.

Financial links with the federal budget
Pursuant to § 2 of the BVWG Act, Landwirtschaftliche Bundesversuchswirtschaften GmbH (BVW) distributes profits to CH 42.

- **Last year 2025:** Inflows of €1.0 million were made.
- **Current year 2026:** Inflows to CH 42 of €1.0 million are expected.
- **Budget year 2027:** In the 2027 Draft Annual Budget Estimates (BVA-E), inflows to CH 42 of €1.0 million are budgeted.
- **Budget year 2028:** In the 2028 BVA-E, inflows to CH 42 of €1.0 million are projected.

Österreich Institut GmbH (Konzern)
Address: Garnisongasse 3, 1090 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.5
Federal shareholding: 100%
Management: Hatice Gruber-Tschida (since 2020)
Statutory auditor: Ernst & Young Wirtschaftsprüfungsgesellschaft mbH
Legal basis: Österreich Institut-Act, Federal Law Gazette No. 177/1996 as amended
Website: www.oesterreichinstitut.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**0.6**	**0.5**	**0.4**	**0.6**	**0.3**	***-50.0%***	**0.5**	**0.5**	**0.5**	**0.0**	***0.0%***
Grants	12	0.6	0.5	0.4	0.6	0.3	*-50.0%*	0.5	0.5	0.5	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	3.1	3.6	3.8	4.0	4.4	*40.2%*
Personnel Expenses	1.6	1.7	1.9	1.9	2.0	*26.1%*
Earnings Before Interests and Taxes (EBIT)	-0.5	-0.3	-0.4	-0.4	-0.4	*-20.2%*
Earnings Before Taxes (EBT)	-0.5	-0.3	-0.3	-0.4	-0.4	*-21.9%*
Balance Sheet						
Total Assets	2.1	2.4	2.5			-
Equity	1.4	1.6	1.6	1.7	1.7	*18.7%*
Liabilities	0.3	0.3	0.4			-
of which under 1 year	*0.3*	*0.3*	*0.4*			-
Provisions	0.2	0.2	0.2			-
Additional Key Figures						
Equity ratio %	68.1		65.6			-
Cash Flow from Earnings	-0.5	-0.3	-0.3	-0.4	-0.4	*-17.5%*
Investments in Intangible Assets, PP&E, and Financial Assets	0.0	0.1	0.2	0.1	0.1	-
Headcount (FTE)	55	52	55	56	51	*-7.0%*

Tasks
The Österreich Institut (ÖI) was founded in 1997 as a non-profit limited liability company (gGmbH) to conduct German language courses, to support and promote German language teaching abroad, and to cooperate with national and international organisations. The owner of the company is the Republic of Austria, represented by the Federal Ministry for European and International Affairs (BMEIA).

Financial links with the federal budget
The Österreich Institut receives the designated basic compensation (subsidy) from BMEIA, which is required to cover administrative expenditures. In addition, ÖI finances itself primarily through fees for services rendered to third parties.

Österreichische Akademie der Wissenschaften (ÖAW, Konzern)

Address: Ignaz Seipel-Platz, 1010 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: N 72.2
Federal shareholding: 100%
President: Heinz Faßmann (since 2022)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal basis: ÖAW-Act, Federal Law Gazette No. 569/1921 as amended; Federal Law Gazette I No. 75/2020 as amended.[13]
Website: www.oeaw.ac.at

Links with the federal budget In mn €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	Δ BVA 26/BVA-E 27 %
Payments (in mn €)		**137.2**	**137.2**	**138.0**	**163.2**	**175.3**	***27.8%***	**176.3**	**176.3**	**176.3**	**0.0**	***0.0%***
BMFWF	31	137.2	137.2	138.0	163.2	175.3	*27.8%*	176.3	176.3	176.3	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	205.2	209.2	222.5	264.9	291.6	*42.1%*
Personnel Expenses	111.5	116.0	123.0	133.0	142.9	*28.2%*
Earnings Before Interests and Taxes (EBIT)	6.6	-4.2	-2.9	14.6	20.4	*210.7%*
Earnings Before Taxes (EBT)	6.4	-4.4	-3.3	16.2	20.8	*222.4%*
Balance Sheet						
Total Assets	206.8	200.3	204.2	221.1	270.6	*30.8%*
Equity	53.4	49.1	64.6	84.0	114.8	*115.0%*
Liabilities	58.1	57.6	59.5	58.7	59.3	*2.0%*
of which under 1 year	*26.5*	*25.5*	*28.4*	*27.5*	*33.8*	*27.7%*
Provisions	26.7	29.9	27.1	30.6	39.3	*47.3%*
Additional Key Figures						
Equity ratio %	25.8	24.5	31.7	36.6	40.1	*55.4%*
Cash Flow from Earnings	20.3	9.1	10.6	29.6	40.7	*100.3%*
Investments in Intangible Assets, PP&E, and Financial Assets	12.6	17.9	10.7	17.8	40.2	*218.3%*
Headcount (FTE)	1,516	1,517	1,507	1,504	1,576	*4.0%*
of which civil servants	49	47	41	40	39	*-20.4%*

[13] Federal Act concerning the Academy of Sciences in Vienna, Federal Act on the Financing of Research, Technology and Innovation (Research Financing Act – FoFinaG)

Tasks
The Austrian Academy of Sciences (ÖAW) functions simultaneously as a learned society, a knowledge disseminator, a research organisation and a promoter of early-career researchers. It sees itself as a forum for communicating scientific achievements and insights, addresses key future questions through interdisciplinary exchange, advises policy and society, and informs the public about major scientific results. As a research organisation, ÖAW operates research institutes in the field of innovative, application-oriented basic research in the humanities, cultural studies, social sciences and natural sciences. A central concern is the sustainable promotion of promising scientific talent, in particular through the award of scholarships and prizes. In its pursuit of knowledge, ÖAW follows the principle of excellence and serves excellence-driven, application-oriented cutting-edge research.

Financial links with the federal budget
The Federal Government's financial obligations arise from § 2 of the ÖAW Act in conjunction with the Research Financing Act (FoFinaG). As a central research institution under FoFinaG, ÖAW is required to conclude a performance agreement with the Federal Government, in which the total amount for each three-year period is fixed in advance. In 2024, a performance agreement for the years 2024–2026 was concluded between the Federal Government and ÖAW. In 2026, the performance agreement for the years 2027–2029 will be negotiated.

- **2026:** The budget will essentially continue within the 2024–2026 performance agreement period. As part of budget consolidation, ÖAW contributes a solidarity contribution.
- **2027–2029:** The Federal Government's maximum disbursements for the years 2027–2029 will be determined in accordance with the performance agreement to be negotiated in 2026 and subsequently paid out as required.

Österreichische Bibliothekenverbund und Service GmbH
Address: Raimundgasse 1/2, 1020 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: K 63.1
Federal shareholding: 100%
Management: Günther Simonitsch (since 2025)
Statutory auditor: HLB Intercontrol Austria GmbH Wirtschaftsprüfung und Steuerberatung
Legal basis: Federal Law Gazette No. 15/2002 as amended (Federal Law Gazette No. 80/2020)[14]
Website: www.obvsg.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**2.9**	**2.8**	**2.8**	**2.8**	**2.8**	***-1.9%***	**2.7**	**2.7**	**2.7**	**0.0**	***0.0%***
Annual Grant	31	2.8	2.7	2.7	2.7	2.7	*-2.5%*	2.7	2.7	2.7	0.0	*0.0%*
Pensions for Civil Servants	23	0.1	0.1	0.1	0.1	0.1	*23.4%*				0.0	-
Receipts (in mn €)		**0.0**	**0.0**	**0.0**	**0.1**	**0.0**	**-**				**0.0**	**-**
Pensions for Civil Servants	23	0.0	0.0	0.0	0.1	0.0	-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	5.8	5.8	6.0	7.2	7.0	*22.1%*
Personnel Expenses	2.8	2.7	3.0	3.9	3.4	*24.2%*
Earnings Before Interests and Taxes (EBIT)	0.9	0.9	0.6	0.4	0.5	*-48.1%*
Earnings Before Taxes (EBT)	0.9	0.9	0.8	0.7	0.6	*-37.3%*
Balance Sheet						
Total Assets	9.2	9.6	11.2	11.3	11.5	*25.1%*
Equity	7.7	8.4	9.2	9.8	9.7	*25.7%*
Liabilities	0.6	0.3	1.2	0.7	0.6	*12.3%*
of which under 1 year	*0.6*	*0.3*	*1.2*	*0.7*	*0.6*	*12.3%*
Provisions	0.9	1.0	0.8	0.8	0.6	*-28.0%*
Additional Key Figures						
Equity ratio %	84.2	87.3	81.9	86.9	84.5	*0.4%*
Cash Flow from Earnings	1.1	1.0	0.9	0.9	0.8	*-20.2%*
Investments in Intangible Assets, PP&E, and Financial Ass	0.3	1.9	1.4	0.1	0.2	*-38.8%*
Headcount (FTE)	41	42	43	43	44	*7.3%*
former contract employees of the Federal Government	5	4	4	4	4	*-20.0%*

[14] Federal Act on the Austrian Library Network and Service Limited Liability Company

Tasks

The Österreichische Bibliothekenverbund und Service GmbH (OBVSG) performs central tasks for the Austrian Library Network (OBV) and provides comprehensive services in the field of modern library and information management. As the network centre, OBVSG operates the OBV's cataloguing system, ensures data maintenance and integration, provides a modern search interface, and offers extensive technical and library systems support. In addition, OBVSG coordinates national and international interfaces, maintains library standards, and assigns library codes (ISIL) and URNs. Beyond network management, OBVSG, as an application service provider, supports numerous libraries in operating local systems, search portals, digitisation projects and long-term archiving. In software development, it works on integrating new information systems, further developing interfaces, and incorporating electronic content such as e-books and full texts. OBVSG also acts as the national contact point for the international Open Access project SCOAP3, which makes scientific publications in high-energy physics freely accessible.

Financial links with the federal budget

The Federal Government provides OBVSG with the annual grant prescribed by law.

Österreichische Mensen Betriebsgesellschaft mbH
Address: Argentinierstraße 22/2/2, 1040 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Non-financial corporationS.11; ÖNACE: I 56.1
Federal shareholding: 100%
Management: Martin Essmann (since 2025), Christine Richter (since 2025)
Statutory auditor: GROHMANN HIENERT ZIERHUT Wirtschaftsprüfungs- und Steuerberatungs GmbH
Legal basis: -
Website: www.mensen.at

Links with the federal budget In mn €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn €	%
Payments (in mn €)		**1.5**	**1.6**		**0.3**		**-**				**0.0**	**-**
Shareholder Contribution	31	1.5	1.6		0.3		-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	10.9	14.7	23.0	21.2	21.2	*95.8%*
Personnel Expenses	8.8	10.0	12.9	11.5	11.5	*30.6%*
Earnings Before Interests and Taxes (EBIT)	-2.9	-2.8	-1.0	-0.2	-0.2	*-92.5%*
Earnings Before Taxes (EBT)	-2.8	-2.8	-1.0	-0.2	-0.2	*-93.2%*
Balance Sheet						
Total Assets	6.9	6.7	6.4	5.5	5.5	*-20.6%*
Equity	3.6	2.5	1.3	1.4	1.4	*-62.6%*
Liabilities	1.5	2.2	2.4	1.9	1.9	*28.7%*
of which under 1 year	*1.5*	*2.2*	*2.4*	*1.9*	*1.9*	*28.7%*
Provisions	1.8	1.8	2.5	2.2	2.2	*21.2%*
Additional Key Figures						
Equity ratio %	52.0	37.0	21.0	24.7	24.7	*-52.5%*
Cash Flow from Earnings	-2.1	-2.1	-0.4	0.0	0.0	-
Investments in Intangible Assets, PP&E, and Financial As:	0.7	0.6	0.3	0.2	0.2	*-66.5%*
Headcount (FTE)	109	185	286	233	233	*113.4%*

Tasks

The Österreichische Mensen Betriebsgesellschaft mbH was founded in 1974 on the initiative of the then Federal Ministry of Science and Research – with the core mandate of promoting the general welfare of students by providing them with affordable, healthy and sustainable meals and beverages.

Silicon Austria Labs GmbH (SAL)
Address: Sandgasse 34, 8010 Graz
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Non-financial corporationS.11; ÖNACE: P 84.1
Federal shareholding: 50,1%
Management: Christina Hirschl (since 2023) Isabel Tausendschön (since 2025)
Statutory auditor: MOORE BG&P Wirtschaftsprüfung GmbH
Legal basis: Acquisition of a shareholding in Si.A. Errichtungs-GmbH pursuant to Federal Law Gazette No. 30/2018
Website: www.silicon-austria-labs.com

Links with the federal budget In mn €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn €	Δ BVA 26/BVA-E 27 %
Payments (in mn €)		**18.0**	**27.3**	**26.4**	**26.9**	**20.2**	***12.2%***	**21.3**	**23.8**	**25.0**	**2.6**	***12.0%***
ongoing transfer payments	34	18.0	27.3	26.4	26.9	20.2	*12.2%*	21.3	23.8	25.0	2.6	*12.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	32.2	41.2	52.2	62.2	68.8	*113.7%*
Personnel Expenses	17.7	22.0	26.3	30.8	35.1	*98.6%*
Earnings Before Interests and Taxes (EBIT)	0.0	0.0	-0.1	-0.3	-0.3	-
Earnings Before Taxes (EBT)	0.0	0.0	0.0	0.0	0.0	-
Balance Sheet						
Total Assets	33.1	57.9	69.6	87.2	90.6	*173.9%*
Equity	25.1	41.6	47.4	60.6	61.0	*143.2%*
Liabilities	5.2	8.9	13.6	15.3	16.3	*211.6%*
of which under 1 year	*5.2*	*8.9*	*13.6*	*11.2*	*12.7*	*142.1%*
Provisions	2.1	6.6	2.8	3.4	3.7	*76.4%*
Additional Key Figures						
Equity ratio %	75.9	71.7	68.1	69.5	67.3	*-11.3%*
Cash Flow from Earnings	2.4	3.8	5.8	8.0	8.9	*276.4%*
Investments in Intangible Assets, PP&E, and Financial As:	9.2	8.0	7.1	22.1	7.4	*-18.8%*
Headcount (FTE)	230	252	290	312	346	*50.2%*

Tasks

SAL was founded in December 2018. The company's purpose is to consolidate, expand and establish new research capacities in the field of Electronic Based Systems (EBS) in order to strengthen and further develop Austria's microelectronics industry and the industrial users of EBS in the long term. As a core task, the company is to conduct research and technology development in the field of EBS and to offer related services, including associated scientific publication and documentation, for industry, science and public authorities. Furthermore, research results and resulting products are to be exploited and disseminated. In addition, the company is to assume national and international network hub functions, build up long-term technology and system expertise, and provide central research infrastructure.

Financial links with the federal budget

Since 2020, SAL has been listed as a central research institution pursuant to § 3(1) of the Research Financing Act (FoFinaG). Funding to the company is based on a basic agreement between the Federal Government, the Federal States of Upper Austria, Carinthia and Styria, and the Federation of Austrian Industries' Electrical and Electronics Industry division (FEEI). For the financing period 2027–2029, the Federal Government, on the basis of a framework agreement with the co-owners, provides a shareholder contribution of up to €75.0 million. This corresponds to 50% of the planned total financing volume of up to €150 million. The remaining 50% is to be provided by the three participating federal states. SAL's financing rests on four pillars: (1) basic funding by the public sector, (2) variable funding contributions from the public sector and industry for cooperative research projects, (3) competitively acquired research funding, and (4) contract research. The performance agreement for the years 2027–2029, containing detailed provisions on the federal shareholding pursuant to § 6 of the Research Financing Act, is currently under negotiation.

- **2024 to 2026:** Three-year performance agreement 2024–2026 with a total volume of up to €60.25 million.
- **Outlook:** From 2027, the performance agreement 2027–2029 will enter into force with a total volume of up to €75.0 million (2027: €23.75 million; 2028: €24.95 million; 2029: €26.30 million), based on the FTI Pact 2027–2029.

4.3. Finance & Shareholding Management

The Finance & Shareholding Management cluster comprises key shareholdings and institutions in the financial market and public financing sector. In addition to the Oesterreichische Nationalbank (OeNB), these include, inter alia, the Austrian Federal Financing Agency (ÖBFA), the Bundespensionskasse AG and ABBAG.

The operational thematic area Finance & Shareholding Management covers six shareholdings, of which only ÖBAG belongs to the Top 10 Units. In addition, the OeNB, with its special status, is treated separately in this cluster.

Table 22: Shareholdings in the Finance and Shareholding Management Cluster

2025	Revenue	Total Assets	Personnel			Payments and Receipts	
	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE	in mn €	in mn €
Sum Top-10-Units	**1.2**	**3,635.2**	**24**	**5.0**	**212.5**	**0.3**	**766.9**
ÖBAG	1.2	3,635.2	24	5.0	212.5	0.3	766.9
OeNB	**-717.2**	**255,960.9**	**1,205**	**208.5**	**173.1**	**5.8**	
Remaining Units	**33.9**	**3,210.1**	**184**	**22.6**	**123.1**	**6.2**	
ABBAG – Abbaumanagementgesellschaft des Bundes	0.8	3,096.4	11	1.9	181.2	0.0	
Bundespensionskasse AG	9.8	109.0	13	2.3	184.8	1.0	
IEF-Service GmbH	15.3		118	12.7	108.1		
Österreichische Bundesfinanzierungsagentur (ÖBFA)	8.0	4.7	43	5.6	131.8	5.2	
Sum	**-682.1**	**262,806.2**	**1,412**	**236.2**	**167.3**	**12.3**	**766.9**

Revenue: In 2025, revenue in this cluster amounted to –€682.1 million. The negative result is mainly attributable to OeNB's negative revenue, which arose from a strongly negative net interest result. With the exception of OeNB, revenue in this cluster does not show a wide range.

Personnel expenditure and staff (in FTE): With regard to personnel expenditure and staff numbers (in full-time equivalents, FTE), OeNB is a clear outlier within this cluster. Due mainly to its corporate size, OeNB's personnel expenditure (€208.5 million) and staff numbers (1,205 FTE) are significantly higher than those of the remaining units combined (€22.6 million and 184 FTE, respectively).

Personnel expenditure per FTE: Average personnel expenditure per FTE in this cluster is at a relatively high level. No shareholding in this cluster has average personnel expenditure per FTE below €100,000. The highest value is recorded by ÖBAG, with average personnel expenditure per FTE of €212,500. The lowest value is reported by IEF-Service GmbH, at €108,100.

Balance sheet total: The balance sheet total of this cluster is comparatively high, at €262,806.2 million. This is predominantly due to OeNB (€255,960.9 million), which holds a special position owing to its central monetary policy role within the Eurosystem.

Disbursements: Disbursements (general budget – excluding CH 23 Pensions for civil servants) for 2025 in the Finance & Shareholding Management cluster totalled €12.3 million. Over the five-year comparison (2021–2025), disbursements in this cluster decreased by 1.9%.

Inflows: Inflows from shareholdings in the Finance & Shareholding Management cluster in 2025 stem exclusively from ÖBAG. Its dividends increased by 12.9% over the five-year comparison and amounted to €766.9 million in 2025.

For detailed individual presentations of the Top 10 Units assigned to this cluster, see Chapter 3.6:

Top unit: Österreichische Beteiligungs AG (ÖBAG)
For a detailed presentation of this shareholding, see page 62.

ABBAG – Abbaumanagementgesellschaft des Bundes
Address: Am Tabor 19, 1020 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: N 70.1
Federal shareholding: 100%
Management: Alexander Tscherteu (since 2023)
Statutory auditor: Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H.
Legal basis: Federal Act on the Establishment and Operation of a Federal Resolution Agency (ABBAG-Act)
Website: www.abbag.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Receipts (in mn. €)		**16.4**	**3.2**	**2,540.2**		**4.9**	***-70.0%***				**0.0**	**-**
Profit Transfer	46	2.0	3.2			4.9	*146.1%*				0.0	-
Repayment of ABBAG Loan for KA Finanz	46			2,512.0			-				0.0	-
Loan Interest	46	14.4		28.2			-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	0.6	0.7	0.4	0.7	0.8	*33.6%*
Personnel Expenses	0.8	0.9	1.1	1.7	1.9	*150.9%*
Earnings Before Interests and Taxes (EBIT)	-0.9	-2.1	-3.6	-2.3	-2.6	*198.3%*
Earnings Before Taxes (EBT)	2.6	0.4	54.1	21.8	301.8	-
Balance Sheet						
Total Assets	2,816.9	2,547.0	3,328.6	3,120.8	3,096.4	*9.9%*
Equity	5.8	3.9	57.9	79.3	376.2	-
Liabilities	2,808.2	2,542.9	2,901.3	2,709.8	2,445.9	*-12.9%*
of which under 1 year	*1.2*	*14.5*	*355.8*	*333.8*	*330.1*	-
Provisions	0.2	0.2	187.3	183.6	144.8	-
Additional Key Figures						
Equityquote %	0.2	0.2	1.7	2.5	12.2	-
Cash Flow from Earnings	13.3	0.6	1.7	-2.3	-2.6	-
Investments in Intangible Assets, PP&E, and Financial Asse	0.0	0.0	2,578.6	20.0	0.1	-
Headcount (FTE)	6	6	6	9	11	*87.5%*

Tasks

The business purpose of ABBAG, pursuant to § 2 of the ABBAG Act, consists in the administration, including the exploitation, of the Federal Government’s and the company’s shareholdings and asset rights in resolution entities and legal persons pursuant to § 1 of the Financial Market Stability Act (FinStaG), as well as in the provision of services and the taking of measures required in each case for the best possible realisation of assets and the liquidation of a resolution entity or necessary in the public interest. ABBAG holds the following shareholdings:

- HETA Asset Resolution AG (HETA) (shareholding administration and support of the liquidation under company law)
- KA Finanz AG (shareholding administration and support of the liquidation under company law)

Financial links with the federal budget

ABBAG passed on the shareholder loans and contributions granted by the Federal Government to KA Finanz as senior and subordinated loans and generated interest income from this until 2023. In 2025, the liquidation proceeds of COFAG (as a subsidiary of ABBAG) were distributed to the Federal Government. At present and in the following years included in the federal budget, no distributions are planned.

Bundespensionskasse AG
Address: Traungasse 14-16, 1030 Vienna
Legal form: AG (public limited company)
Sector according to ESA 2010: Financial corporation S.12, ÖNACE: L 65.3
Federal shareholding: 100%
Management board: Marcus Klug (since 2008), Dietmar Schuster (since 2023)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Act on the Establishment of a Bundespensionskasse AG,[15] BGBl. I Nr. 9/2002
Website: www.bundespensionskasse.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**1.0**	**1.5**	**1.5**	**1.0**	**1.0**	***0.0%***	**1.0**	**1.0**	**0.5**	**0.0**	***0.0%***
Capital Increase	45	1.0	1.5	1.5	1.0	1.0	*0.0%*	1.0	1.0	0.5	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	9.0	9.2	9.6	10.4	9.8	*9.0%*
Personnel Expenses	1.2	1.5	1.8	2.1	2.3	*94.6%*
Earnings Before Interests and Taxes (EBIT)	-0.7	0.3	0.0	-0.3	2.0	-
Earnings Before Taxes (EBT)	0.3	0.2	1.7	0.6	5.8	-
Balance Sheet						
Total Assets	79.5	86.4	94.2	100.0	109.0	*37.0%*
Equity	17.1	18.7	20.3	21.8	23.0	*34.7%*
Liabilities	1.9	2.2	2.7	1.1	1.9	*-1.7%*
of which under 1 year	*1.9*	*2.2*	*2.7*	*1.1*	*1.9*	*-1.7%*
Provisions	0.5	0.6	1.2	1.4	5.7	*956.3%*
Additional Key Figures						
Equityquote %	21.4	21.6	21.5	21.7	21.1	*-1.4%*
Cash Flow from Earnings	6.6	5.1	6.8	6.4	8.6	*29.4%*
Investments in Intangible Assets, PP&E, and Financial Asse	16.6	17.6	7.7	23.8	14.4	*-13.1%*
Headcount (FTE)	8	9	10	13	13	*60.8%*

[15] Federal Law Gazette No. 127/1999 as amended

Tasks

Bundespensionskasse AG is the occupational pension fund for federal employees, provincial teachers and teachers, and federal agencies that have been spun off. Bundespensionskasse AG was originally founded specifically for supplementary pensions of federal employees and now also serves a wide range of federal-related companies. Since 2009, it has also been responsible for the supplementary pensions of provincial teachers. The tasks of Bundespensionskasse AG are regulated in the Federal Act on the Establishment of a Bundespensionskasse AG (Federal Law Gazette I No. 127/1999); in addition, the provisions of the Occupational Pension Act and the Pension Fund Act apply.

Financial links with the federal budget

- **2026:** At the extraordinary general meeting of Bundespensionskasse AG on 14 November 2022, a (staged) capital increase of €6.0 million was resolved in order to comply with § 1(2) of the Federal Act on the Establishment of a Bundespensionskasse AG (Federal Law Gazette I No. 127/1999, as amended). Accordingly, the equity capital must always be increased so that the requirements of § 7(1) of the Pension Fund Act (PKG) are met. The capital increase included in the equity capital framework plan 2023–2027 amounts to €1.0 million for 2026.
- **2027 and 2028:** The 2027 and 2028 Draft Annual Budget Estimates (BVA-E) provide for €1.0 million and €0.5 million, respectively, in this regard.

IEF LOHN.SICHER.SERVICE.

INSOLVENZ-ENTGELT-FONDS SERVICE GMBH

Insolvenz-Entgelt-Fonds-Service GmbH
Address: Linke Wienzeile 246, 1150 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311, ÖNACE: N 69.1
Federal shareholding: 100%
Management: Richard Fuchsbichler (since 2012), Wolfgang Pfabigan (since 2005)
Statutory auditor: LeitnerLeitner GmbH Wirtschaftsprüfer und Steuerberater
Legal basis: IEF-Service-GmbH-Act (IEFG), Federal Law Gazette No. 88/2001 as amended
Website: www.insolvenzentgelt.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**3.8**	**3.7**	**3.9**	**4.2**	**3.8**	***2.0%***	**2.1**	**1.6**	**1.5**	**-0.5**	***-24.2%***
Personnel Payments	20	3.0	2.8	2.9	2.9	2.3	*-21.5%*	2.1	1.6	1.5	-0.5	*-24.2%*
Pensions Civil Servants	23	0.8	0.9	1.0	1.3	1.5	*89.5%*				0.0	-
Receipts (in mn. €)		**3.8**	**3.6**	**3.7**	**3.7**	**3.0**	***-21.7%***	**2.1**	**1.6**	**1.5**	**-0.5**	**-24.2%**
Pensions Civil Servants	23	0.8	0.8	0.8	0.8	0.7	*-22.4%*				0.0	-
Reimbursement for Personnel	20	3.0	2.8	2.9	2.9	2.3	*-21.5%*	2.1	1.6	1.5	-0.5	*-24.2%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	13.4	13.6	15.0	15.3	15.3	*14.4%*
Personnel Expenses	10.6	10.8	11.7	12.7	12.7	*19.9%*
Balance Sheet						
Total Assets		4.7	5.1	6.0		-
Equity	0.1	0.1	0.1	0.1	0.1	*0.0%*
Liabilities		0.8	0.9	0.7		-
of which under 1 year		*0.8*	*0.9*	*0.7*		-
Provisions		3.7	4.2	5.1		-
Additional Key Figures						
Investments in Intangible Assets, PP&E, and Financial Asse	0.2	0.1	0.5	0.1	0.2	*-25.3%*
Headcount (FTE)	119	122	121	118	118	*-0.8%*
of which civil servants	33	30	28	24	20	*-40.4%*
former contract employees of the Federal Government	8	7	7	6	6	*-14.7%*

Tasks

IEF-Service-GmbH is responsible for administering the Insolvency Remuneration Fund (IEF), which was created to secure employees’ claims in the event of an employer’s insolvency.

Oesterreichische Nationalbank (OeNB)
Address: Otto-Wagner-Platz 3, 1090 Vienna
Legal form: AG (public limited company)
Sector according to ESA 2010: Financial corporation S.12; ÖNACE: L 64.1
Federal shareholding: 100%
Directors: Martin Kocher (since 2025), Edeltraud Stiftinger (since 2024), Josef Meichenitsch (since 2025), Thomas Steiner (since 2019)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal basis: -
Website: www.oenb.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**6.1**	**6.1**	**6.0**	**5.9**	**5.9**	***-3.7%***	**5.9**	**5.8**	**5.8**	**-0.1**	***-1.5%***
Return of silver coins	45	5.8	5.8	5.8	5.8	5.8	*0.2%*	5.8	5.8	5.8	0.0	*-0.2%*
Personnel Payments (Münze Österreich)	15	0.3	0.3	0.2	0.1	0.1	*-75.0%*	0.1	0.0		-0.1	-
Receipts (in mn. €)		**8.8**	**58.7**	**0.2**	**0.1**	**0.1**	***-99.1%***	**0.1**	**0.0**		**-0.1**	**-**
Profit Transfer	45	2.1	51.4				-				0.0	-
Repayment Return of silver coins	45	5.8	5.8				-				0.0	-
Dividends	45	0.6	1.2				-				0.0	-
Reimbursement for Personnel (Münze Österreich)	15	0.3	0.3	0.2	0.1	0.1	*-75.0%*	0.1	0.0		-0.1	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	419.6	194.1	-2,047.3	-1,842.5	-717.2	-
Personnel Expenses	293.7	183.7	189.4	210.4	208.5	*-29.0%*
Earnings Before Interests and Taxes (EBIT)	1.8	-100.7	-2,363.1	-2,199.2	-1,072.0	-
Earnings Before Taxes (EBT)	94.1		-2,211.3	-2,122.0	-1,022.9	-
Balance Sheet						
Total Assets	274,908.4	261,125.3	248,571.1	236,901.4	255,960.9	*-6.9%*
Equity	3,633.2	3,609.4	1,398.1	-723.9	-1,682.0	-
Liabilities	240,926.1	229,175.4	215,892.0	202,519.2	212,501.9	*-11.8%*
Provisions	6,977.4	4,702.5	4,576.0	4,529.7	4,089.3	*-41.4%*
Additional Key Figures						
Equityquote %	1.3	1.4	0.6	-0.3	-0.7	-
Investments in Intangible Assets, PP&E, and Financial Asse	8.6	7.9	9.0	9.6	8.6	*-0.5%*
Headcount (FTE)	1,204	1,208	1,193	1,200	1,205	*0.1%*

Tasks

The Oesterreichische Nationalbank is the central bank of the Republic of Austria and an integral part of the European System of Central Banks (ESCB) and the Eurosystem. Its legal relations are governed by the Treaty on the Functioning of the European Union (TFEU), the ESCB/ECB Statute and, above all, the Nationalbank Act 1984 (NBG), as amended.

Financial links with the federal budget

Due to the negative result for 2024, no profit transfer pursuant to § 69(3) NBG was made to the Federal Government in 2025. As in the 2026 federal budget, this development continues in the 2027 draft budget and the 2028 draft budget. In the 2027 and 2028 draft budgets, expenditure is earmarked for the annual repayment of the debt arising under § 21(1) of the Coinage Act 1988, amounting to €5.8 million.

Österreichische Bundesfinanzierungsagentur GmbH (ÖBFA)
Address: Seilerstätte 24, 1015 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Managememt: Markus Stix (since 2015), Walter Jöstl (since 2019)
Statutory auditor: Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H.
Legal basis: Federal Financing Act, Federal Law Gazette No. 763/1992 as amended
Website: www.oebfa.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**4.6**	**4.1**	**2.8**	**6.0**	**5.2**	***12.6%***	**6.9**	**8.3**	**9.3**	**1.4**	***20.4%***
Transfer Payments	45	4.6	4.1	2.8	6.0	5.2	*12.6%*	6.9	8.3	9.3	1.4	*20.4%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	5.5	6.2	6.9	7.4	8.0	*45.9%*
Personnel Expenses	4.0	4.5	4.8	5.2	5.6	*40.2%*
Earnings Before Interests and Taxes (EBIT)	-0.0	0.0	-0.0	-0.0	-0.0	-
Earnings Before Taxes (EBT)		0.0	0.0	0.0	0.0	-
Balance Sheet						
Total Assets	4.7	4.9	5.0	4.8	4.7	*0.0%*
Equity	0.1	0.1	0.1	0.1	0.1	*0.0%*
Liabilities	0.2	0.2	0.3	0.2	0.4	*93.2%*
of which under 1 year	*0.2*	*0.2*	*0.3*	*0.2*	*0.4*	*93.2%*
Provisions	4.4	4.6	4.6	4.5	4.2	*-4.8%*
Additional Key Figures						
Equityquote %	1.5	1.5	1.5	1.5	1.5	*0.0%*
Cash Flow from Earnings	0.1	0.1	0.1	0.1	0.1	*8.1%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.1	0.1	0.1	0.1	0.2	*200.0%*
Headcount (FTE)	35	34	38	40	43	*21.4%*

Tasks
The task of ÖBFA is to secure the Republic of Austria's ability to pay, to manage the debt portfolio and to administer the Federal Government's cash management. The central task of debt management is to provide the Federal Government with the necessary funding, while observing a defined risk tolerance and keeping medium- to long-term costs as low as possible. In addition, the Federal Minister of Finance has tasked ÖBFA with offering certain financing and advisory services to other units of the general government sector, where this can create a benefit for the public sector as a whole. By issuing green federal bonds, both private and institutional investors can participate in financing environmental and climate-related measures.

Financial links with the federal budget
Transfer payments are governed by § 7 of the Federal Financing Act. Accordingly, the Federal Government must cover ÖBFA's expenses, including any advances paid, to the extent that these exceed ÖBFA's revenues.

- **2025 and 2026:** The Federal Government's cost reimbursement under § 7 of the Federal Financing Act amounted to €5.2 million in financial year 2025. For financial year 2026, funds of €6.9 million are budgeted.
- **2027 and 2028:** In the 2027 and 2028 Draft Annual Budget Estimates (BVA-E), the Federal Government's cost reimbursement to ÖBFA amounts to €8.3 million and €9.3 million, respectively.

4.4. Funding Bodies

The Funding Bodies cluster comprises funding administration and grant-awarding bodies with different focal points. The tasks of the entities in this cluster include the awarding, administration and monitoring of federal grant funds. The funding areas covered range from sport funding and research and cultural funding to business promotion, thereby covering a broad spectrum of public funding tasks.

Seven shareholdings are assigned to the Funding Bodies cluster. No shareholdings in this area are included among the Top 10 Units.

Table 23: Shareholdings in the Funding Bodies Cluster

2025	Revenue	Total Assets	Personnel			Payments and Receipts	
	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE	in mn €	in mn €
Remaining Units	**895.3**	**1,404.1**	**1,966**	**190.7**	**97.0**	**1,890.9**	**25.2**
Agrarmarkt Austria (AMA)	115.7		753	71.6	95.1	69.4	
Austria Wirtschaftsservice GmbH	140.5	522.6	262	28.7	109.8	664.6	25.2
Austrian Development Agency GmbH (ADA)	210.9	130.1	150	12.3	82.3	133.6	
Bundes-Sport GmbH	2.4	35.6	17	1.6	96.9	153.9	
OeAD-GmbH – Agentur für Bildung und Internationalisierung	36.8	41.4	326	24.9	76.5	49.9	
Österreichische Forschungsförderungsgmbh	321.6	640.6	435	49.1	113.1	761.0	
Österreichisches Filminstitut	67.6	33.8	24	2.4	97.3	58.5	
Sum	**895.3**	**1,404.1**	**1,966**	**190.7**	**97.0**	**1,890.9**	**25.2**

Revenue: In 2025, the cluster's revenue amounted to €895.3 million and shows a wide range across the individual entities. FFG accounted for €321.6 million, or 35.9%. By contrast, Bundes-Sport GmbH recorded revenue of only €2.4 million, corresponding to 0.3%.

Personnel expenditure and staff (in FTE): Significant differences are also visible in personnel expenditure and staff numbers (in full-time equivalents, FTE). Relatively high figures are recorded by AMA, with personnel expenditure of €71.6 million and a staff complement of 753 FTE, as well as by FFG, with personnel expenditure of €49.1 million and 435 FTE. Much lower figures are reported by Bundes-Sport GmbH, with personnel expenditure of €1.6 million and 17 FTE.

Balance sheet total: The cluster's balance sheet total amounts to €1,404.1 million, of which 45.6% is attributable to FFG and 37.2% to aws. By contrast, the other shareholdings in this cluster have comparatively small balance sheet totals.

Personnel expenditure per FTE: Personnel expenditure per FTE does not vary greatly within this cluster. FFG records the highest personnel expenditure per FTE at €113,100, closely followed by aws at €109,800. OeAD GmbH records the lowest value at €76,500.

Disbursements: Disbursements (general budget – excluding CH 23 Pensions for civil servants) for 2025 amounted to €1,890.9 million for the Funding Bodies cluster. For 2026, disbursements of €1,634.3 million are budgeted. Over the five-year comparison (2021–2025), disbursements in this cluster increased by 9.3%. Particularly strong increases were recorded by the Austrian Film Institute (178.6%) and FFG (83.9%).

The highest disbursements in this cluster in 2025 were attributable to aws and FFG. A large share of these funds consists of transfers, i.e. federal grant payments disbursed by the funding administration bodies to grant recipients.

Agrarmarkt Austria
Address: Dresdner Straße 70, 1200 Vienna
Legal form: Public-law institution
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management board: Günter Griesmayr (since 2007), Lena Karasz (since 2023)
Statutory auditor: BF Consulting Wirtschaftsprüfungs-GmbH
Legal basis: AMA-Act 1992, Federal Law Gazette No. 376/1992 as amended
Website: www.ama.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**42.7**	**48.6**	**51.6**	**71.1**	**69.5**	***62.7%***	**60.1**	**74.1**	**74.0**	**14.0**	***23.3%***
Personnel Payments	42	0.1	0.1	0.1	0.1	0.1	*-27.4%*	0.1	0.1		0.0	*0.0%*
Payments for Administration	42	42.6	48.5	51.5	71.0	69.4	*62.9%*	60.0	74.0	74.0	14.0	*23.3%*
Receipts (in mn. €)		**0.1**	**0.1**	**0.1**	**0.1**	**0.1**	***-27.4%***	**0.1**	**0.1**		**0.0**	**0.0%**
Personnel Cost Reimbursements	42	0.1	0.1	0.1	0.1	0.1	*-27.4%*	0.1	0.1		0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	85.5	103.4	111.4	134.1	115.7	*35.3%*
Personnel Expenses	55.0	60.1	62.4	69.8	71.6	*30.2%*
Earnings Before Interests and Taxes (EBIT)	-0.5	3.0	1.1	12.2	-10.6	-
Earnings Before Taxes (EBT)	-0.5	3.0	1.1	12.3	-10.5	-
Balance Sheet						
Equitty	1.8	4.8	5.9	18.2	7.7	*327.0%*
Additional Key Figures						
Cash Flow from Earnings	-0.5	0.2	1.1	12.3	-10.5	-
Investments in Intangible Assets, PP&E, and Financial Asse	0.9	0.4	1.5	1.9	2.0	*113.5%*
Headcount (FTE)	729	760	707	727	753	*3.3%*

Tasks
Agrarmarkt Austria (AMA) began operating in 1993 as the market organization body responsible for implementing the EU market organization. AMA also administers EU, federal and state funds in the area of measures for rural development, as well as EU funds for direct payments to agricultural enterprises. It further administers the temporary agricultural diesel rebate under the Mineral Oil Tax Act and measures financed from the Forest Fund. In addition, AMA — through its wholly-owned subsidiary AMA-Marketing GmbH — serves as the central point of contact for agricultural marketing. AMA's tasks are set out in § 3 of the AMA Act 1992. It is a legal person under public law, headquartered in Vienna, and is represented throughout federal territory by seven regional offices of its on-site inspection department.

Financial links with the federal budget
AMA’s administrative expenses are financed on the basis of an annually prepared financial and staffing plan. Transfers from EU and federal funds to AMA are budgeted under CH 42 (Agriculture and Forestry, Regions and Water Management). In addition to the Federal Government, the Austrian states (Länder) contribute funding for certain services provided in their interest.

- **2025:** Total disbursements of €69.4 million were made in 2025.
- **2026:** Compared with the 2025 outturn, disbursements under the 2026 Federal Budget Estimate (BVA) decrease by €9.4 million to €60.0 million, mainly due to planned technical shifts within the Common Agricultural Policy (e.g., adjustments to Technical Assistance).
- **2027:** Compared with the 2026 BVA, disbursements increase by €14 million to a total of €74 million. This is mainly attributable to adjustments within the Common Agricultural Policy and the associated lower payments for Technical Assistance under funding administration. To offset these developments and avoid financial corrections imposed by the European Commission, the amount is adjusted, with part of the increase also reflecting general cost increases and inflation.
- **2028:** Compared with the 2027 BVA-E, funding in the 2028 BVA-E remains constant at €74 million.

Austria Wirtschaftsservice GmbH (aws)
Address: Rechte Wienzeile 225, 1120 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: L 64.9
Federal shareholding: 100%
Management: Bernhard Sagmeister (since 2009), Gerfried Brunner (since 2024)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Austria Wirtschaftsservice-Act, Federal Law Gazette No. 130/2002 as amended
Website: www.aws.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**957.0**	**1,085.2**	**1,952.5**	**1,678.2**	**664.6**	***-30.6%***	**293.6**	**375.1**	**542.3**	**81.5**	***27.8%***
Transfers + Administrative Costs	17	375.7	112.5	7.6	5.8	10.2	*-97.3%*				0.0	-
Administrative Costs	33	3.7	4.9	3.5	5.4	5.1	*39.1%*	5.6	5.3	5.3	-0.3	*-5.4%*
Transfers	33	23.2	20.9	31.4	57.7	32.5	*40.2%*	38.7	42.7	39.0	4.0	*10.3%*
Administrative Costs	34	2.4	2.7	1.7	3.1	1.9	*-19.8%*	2.6	3.3	3.3	0.7	*26.9%*
Transfers	34	21.0	23.2	37.1	60.2	32.0	*52.4%*	36.7	25.3	20.5	-11.4	*-31.1%*
Administrative Costs	40	15.7	17.3	22.6	24.3	16.4	*4.8%*	10.3	12.4	11.0	2.0	*19.7%*
Transfers	40	512.4	901.0	1,618.6	1,487.6	522.4	*1.9%*	164.6	256.3	435.6	91.8	*55.8%*
Transfers + Administrative Costs	43	0.3	0.5	198.0	0.8	17.9	-	0.9	0.3	0.1	-0.7	*-73.5%*
Indemnity	40			21.6	16.6	16.2	-	18.8	15.2	15.1	-3.6	*-19.3%*
Indemnity	45	0.4	0.3	8.6	15.5	8.4	-	12.0	11.2	9.1	-0.8	*-6.5%*
Contract Fees	45	2.3	1.9	1.9	1.2	1.6	*-30.4%*	3.4	3.2	3.3	-0.2	*-5.0%*
Receipts (in mn. €)		**6.9**	**4.1**	**29.8**	**17.6**	**25.2**	***265.2%***	**1.3**	**1.3**	**1.3**	**0.0**	**0.0%**
Other Income	33	6.5	3.8	1.2	2.4	1.2	*-81.5%*	1.0	1.0	1.0	0.0	*0.0%*
Other Income	40			28.3	14.9	23.8	-				0.0	-
Warranty Fee	45	0.4	0.3	0.3	0.3	0.2	*-50.0%*	0.3	0.3	0.3	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	60.9	113.4	96.3	174.4	140.5	*130.5%*
Personnel Expenses	22.9	26.1	29.2	32.0	28.7	*25.5%*
Balance Sheet						
Total Assets	532.0	549.6	664.2	664.5	522.6	*-1.8%*
Equitty	140.8	142.5	142.1	137.7	108.9	*-22.7%*
Liabilities	381.2	397.4	486.8	508.3	389.1	*2.1%*
of which under 1 year	*270.0*	*352.3*	*301.2*	*294.7*	*216.0*	*-20.0%*
Provisions	8.9	9.2	9.8	10.1	8.8	*-1.0%*
Additional Key Figures						
Equity Ratio %	26.5	25.9	21.4	20.7	20.8	*-21.5%*
Cash Flow from Earnings	11.2	-5.0	-4.9	-17.3	-0.1	-
Investments in Intangible Assets, PP&E, and Financial Asse	34.2	62.8	13.4	21.7	7.9	*-76.9%*
Headcount (FTE)	273	308	328	330	262	*-4.0%*

Tasks

The aws is the Federal Government's development and promotional bank, supporting Austria as a business location through low-interest loans, guarantees, grants and equity capital. Under § 2 para. 2 of the AWS Act 2002, its tasks include:

- Administering grants and guarantees under the Guarantee Act and SME Promotion Act (KMU-FG);
- Innovation brokering and consulting for the Austrian economy;
- Administering labor market promotion aid (AMF-G);
- Running the ERP Fund under the ERP Fund Act;
- Implementing research funding under the Research Financing Act (FoFinaG);
- Implementing grants and other financing under funding guidelines;
- Consulting, particularly for the Federal Government;
- Taking equity stakes in SMEs.

Financial links with the federal budget

Under § 2 para. 4 of the AWS Act 2002, aws is financed by: Federal Government contributions covering its administrative and processing costs; fees for services to third parties; and other public or private contributions.

Depending on the funding focus, aws receives funds from various ministries or budget headings (CH) of the federal budget: for research funding, from the Federal Ministry for Economic Affairs, Energy and Tourism (BMWET, CH 33) and the Federal Ministry for Innovation, Mobility and Infrastructure (BMIMI, CH 34); for business promotion, from BMWET (CH 40); for energy, from BMWET (CH 40) as well as from the Federal Ministry for Agriculture, Forestry, Regions and Water Management (BMLUK, CH 43); and for guarantees under the Guarantee Act, from the Federal Ministry of Finance (BMF, CH 45). Repayments mainly arise from funds managed by aws Fondsmanagement GmbH.

- **2024–2026:** The reduction in disbursements results from the phasing out of crisis-related measures (including the investment premium and energy cost subsidies 1 & 2) as well as consolidation measures. Research funding is based on three-year financing agreements with BMWET (CH 33) and BMIMI (CH 34) respectively.
- **Outlook:** The new AWS financing agreements for 2027–2029, based on the FTI Pact 2027–2029, are due to take effect in 2027 with BMWET (CH 33) and BMIMI (CH 34) respectively (currently under negotiation). In the other subject areas, the consolidation path continues, with new measures also being added, such as the industrial electricity price.

Austrian Development Agency

Austrian Development Agency
Address: Zelinkagasse 2, 1010 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: R 88.9
Federal shareholding: 100%
Management: Bernd Brünner (since 2025)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal basis: Development Cooperation Act, Federal Law Gazette I No. 49/2002 as amended
Website: www.ada.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**125.1**	**125.1**	**137.1**	**139.1**	**133.6**	***6.8%***	**113.9**	**114.0**	**119.0**	**0.1**	***0.1%***
Base Compensation, Funding	12	125.1	125.1	137.1	139.1	133.6	*6.8%*	113.9	114.0	119.0	0.1	*0.1%*
Pensions Civil Servants	23	0.0	0.0				-				0.0	-
Receipts (in mn. €)		**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	-				**0.0**	-
Pensions Civil Servants	23	0.0	0.0	0.0	0.0	0.0	-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	200.3	255.1	260.8	250.7	210.9	*5.3%*
Personnel Expenses	10.3	10.7	11.1	12.2	12.3	*20.0%*
Earnings Before Interests and Taxes (EBIT)	-0.2	-0.6	0.7	-0.4	-0.7	*234.6%*
Earnings Before Taxes (EBT)	-0.2	-0.5	1.0	-0.1	-0.4	*98.4%*
Balance Sheet						
Total Assets	160.6	146.0	193.2	162.2	130.1	*-19.0%*
Equitty	4.5	3.8	4.8	4.7	4.4	*-2.2%*
Liabilities	155.3	141.3	187.5	156.4	124.5	*-19.8%*
of which under 1 year	*111.4*	*114.1*	*116.5*	*100.4*	*95.2*	*-14.5%*
Provisions	0.9	0.9	0.9	1.0	1.0	*20.1%*
Additional Key Figures						
Equity Ratio %	2.8	2.6	2.5	2.9	3.4	*21.4%*
Cash Flow from Earnings	-0.2	-0.5	1.0	-0.1	-0.4	*99.5%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.2	0.2	0.2	0.2	0.1	*-55.7%*
Headcount (FTE)	156	157	159	154	150	*-3.8%*
davon ehemalige VB Bund	1	1	1			-

Tasks
Founded as a GmbH in 2004, the Austrian Development Agency (ADA) is a company of Austrian Development Cooperation (OEZA). It is responsible for implementing OEZA's bilateral programs and projects in partner countries.

ADA's task is to develop and carry out development cooperation measures, with particular attention to their effectiveness in developing countries. It performs these tasks in coordination with other bodies pursuing development policy measures, including: preparing programs and projects and concluding contracts for development cooperation measures under the Three-Year Program (§ 23) and implementing them; participating in multilateral development cooperation projects within the European Community and other international organizations, in particular by acquiring international funds and co-financing; and facilitating the participation of companies and development organizations in development projects.

ADA must draw up an annual work program, including a budget for the following year and forecast calculations, which must be approved by the Federal Ministry for European and International Affairs (BMEIA). The work program must implement the relevant Three-Year Program for ADA's area and, in particular, set out ADA's priorities and objectives along with the operational and administrative resources required for them.

Financial links with the federal budget
Under the Development Cooperation Act, ADA receives contributions to cover its administrative expenses and to carry out its work program. The BMEIA provides the reported base compensation and grants. In addition to this base compensation, the BMEIA may allocate increased expenditures and contributions for operational measures, subject to the funds provided for this purpose in the annual Federal Finance Act. ADA also finances itself through fees for services rendered to the Federal Government or to third parties.

Bundes-Sport GmbH

Bundes-Sport GmbH
Address: Waschhausgasse 2/2. OG, 1020 Vienna
Legal form: Non-profit GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Michael Sulzbacher (since 2018), Clemens Trimmel (since 2018)
Statutory auditor: Audit Partner Austria Wirtschaftsprüfer GmbH
Legal basis: Federal Law Gazette I No. 100/2017[16] as amended
Website: www.bundes-sport-gmbh.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**146.1**	**153.9**	**176.7**	**163.9**	**153.9**	***5.4%***	**151.0**	**169.3**	**169.0**	**18.3**	***12.2%***
Administrationsaufwendungen gem. § 29 Abs. 1 Z 7 BS	17	2.2	2.2	2.2	2.2	2.2	*0.0%*	2.2	1.6	1.8	-0.6	*-27.3%*
Fördermittel für Sportverbände gem. § 5 Abs. 1 Z 1 BS	17	87.7	94.0	131.6	120.1	110.0	*25.4%*	110.0	120.0	120.0	10.0	*9.1%*
Fördermittel für Sportverbände gem. § 5 Abs. 3 BSFG 2	17	21.3	21.9	25.0	22.0	23.7	*11.4%*	21.6	21.4	21.8	-0.2	*-1.0%*
Fördermittel für Sportverbände gem. § 5 Abs. 4 BSFG 2	17	11.0	12.7	17.9	19.9	18.0	*63.6%*	17.2	26.4	25.5	9.2	*53.3%*
Fördermittel Covid-19 (§ 5 Abs. 3 und 4 BSFG)	17	23.9	23.1		-0.3		-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	2.4	2.4	2.6	2.4	2.4	*-0.8%*
Personnel Expenses	1.3	1.3	1.4	1.6	1.6	*25.9%*
Earnings Before Interests and Taxes (EBIT)	0.5	0.5	0.6	0.2	0.2	*-71.9%*
Earnings Before Taxes (EBT)	0.5	0.5	0.7	0.4	0.3	*-43.1%*
Balance Sheet						
Total Assets	33.8	34.3	34.9	35.3	35.6	*5.4%*
Equitty	32.9	33.4	34.1	34.5	34.8	*5.8%*
Liabilities	0.0	0.0	0.0	0.0	0.0	-
of which under 1 year	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	-
Provisions	0.3	0.3	0.2	0.2	0.2	*-31.9%*
Additional Key Figures						
Equity Ratio %	97.5	97.5	97.9	97.9	97.9	*0.4%*
Cash Flow from Earnings	0.7	0.6	0.8	0.5	0.3	*-47.5%*
Investments in Intangible Assets, PP&E, and Financial Asse	1.6	0.0	0.3	0.6	0.0	-
Headcount (FTE)	14	14	14	16	17	*22.1%*
Company-specific Key Figures						
Total funding paid out	149	131	158	158	159	*6.7%*
Total controlled funding	105	114	133	152	168	*60.4%*

[16] Federal Act on the Promotion of Sport (Federal Sport Promotion Act 2017 – BSFG 2017)

Tasks
Bundes-Sport GmbH (BSG) was established on January 1, 2018, when the BSFG 2017 entered into force, through the conversion of the Federal Sport Promotion Fund (BSFF). This non-profit GmbH is a legal person under public law, and its shares are 100% owned by the Federal Government, represented by the Federal Ministry for Economic Affairs (BMWKMS). BSG's tasks are the awarding, administration and monitoring of grants under the BSFG 2017, as well as other tasks assigned by the Federal Minister responsible for sport (Federal Minister for Housing, Arts, Culture, Media and Sport).

Financial links with the federal budget

- **2025:** €110.0 million was provided for special sport promotion, €15.56 million for implementing and administering the "Daily Movement Unit," and €7.83 million for athlete-specific elite sport promotion.
- **2026:** Budgetary priorities in the 2026 Federal Budget Estimate (BVA) include special sport promotion of €110.0 million, the Daily Movement Unit at €14.0 million, and athlete-specific elite sport promotion at €7.0 million.
- **2027 and 2028:** Building on the priorities set out in the 2026 BVA, the 2027 and 2028 Draft Budget Estimates (BVA-E) provide €120.0 million each year for special sport promotion (+€10 million compared to the 2026 BVA). Both years also budget €20.563 million for the "Daily Movement Unit" (+€6.563 million compared to the 2026 BVA). Additionally, the 2027 and 2028 BVA-E include additional funds of €3.0 million each year for supporting federal training center coaches.
- **Outlook:** Under the relevant provisions of the BSFG 2017 as amended, Bundes-Sport GmbH's funds are raised primarily through federal contributions equal to the amounts made available for federal sport promotion under § 20 of the Gambling Act (GSpG) from gambling concessionaires' levy payments, as well as other federal contributions under § 5 paras. 3 and 4 of the BSFG 2017.

OeAD-GmbH – Agentur für Bildung und Internationalisierung
Address: Ebendorferstraße 7, 1010 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: Q 85.6
Federal shareholding: 100%
Management: Jakob Calice (since 2019)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal basis: Federal Law Gazette I No. 99/2008 as amended[17]
Website: www.oead.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**24.2**	**36.2**	**41.2**	**48.3**	**49.9**	***105.9%***	**45.8**	**69.0**	**69.0**	**23.1**	***50.5%***
Payments - BMBWF/BMFWF	31	14.2	20.8	27.9	32.4	31.8	*123.4%*	28.4	29.2	29.2	0.7	*2.6%*
Payments - BMBWF/BMB	30	8.5	15.4	13.3	15.9	18.1	*112.9%*	17.4	39.8	39.8	22.4	*128.7%*
Covid-19	30	1.5					-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	22.2	27.5	31.2	33.5	36.8	*65.8%*
Personnel Expenses	15.4	17.7	20.2	23.1	24.9	*61.4%*
Earnings Before Interests and Taxes (EBIT)	-0.2	0.3	-0.0	0.2	0.1	-
Earnings Before Taxes (EBT)	-0.4	0.2	0.2	0.3	0.2	-
Balance Sheet						
Total Assets	59.5	62.2	61.4	56.1	41.4	*-30.5%*
Equitty	1.7	1.9	2.1	2.3	2.5	*47.2%*
Liabilities	1.9	2.2	2.6	2.6	3.2	*69.8%*
of which under 1 year	*1.9*	*2.2*	*2.6*	*2.6*	*3.2*	*69.8%*
Provisions	4.0	4.5	4.9	5.9	5.3	*32.5%*
Additional Key Figures						
Equity Ratio %	18.2	17.4	17.1	12.7	16.9	*-7.1%*
Cash Flow from Earnings	0.4	0.5	0.1	0.7	0.6	*26.8%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.5	0.3	0.2	0.6	0.3	*-39.1%*
Headcount (FTE)	248	273	294	306	326	*31.5%*

[17] Federal law establishing "OeAD-Gesellschaft mit beschränkter Haftung"

Tasks

OeAD-GmbH is the Austrian agency for education and internationalization. Through its future-oriented programs, OeAD-GmbH advises, supports and connects people and institutions from education, science, research and culture. It is also the national agency responsible for implementing Erasmus+ and the European Solidarity Corps.

Financial links with the federal budget

The Federal Government's financial obligations arise from § 4 para. 1 items 1 and 2 of the OeAD Act in conjunction with the Research Financing Act (FoFinaG). As the central research funding institution under the FoFinaG, OeAD-GmbH must conclude a financing agreement with the Federal Government, in which the total amount is fixed in advance for three-year periods. In 2024, a financing agreement under the FoFinaG for the years 2024 to 2026 was concluded between the Federal Government and OeAD-GmbH. In addition, the Federal Government provides OeAD-GmbH with funds through agreements for the "education" and "science" areas. The financing agreement together with these two agreements collectively form the (financing) agreement.

- **2026:** Disbursement in 2026 is made on an as-needed basis in accordance with the 2024–2026 (financing) agreement.
- **2027–2029:** The maximum disbursements by the Federal Government for the years 2027 to 2029 will be set out in the (financing) agreement for 2027–2029, to be negotiated in 2026, and disbursed thereafter on an as-needed basis.

Österreichische Forschungsförderungsgesellschaft mbH (FFG)
Address: Sensengasse 1, 1090 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Henrietta Egerth-Stadlhuber (since 2004), Karin Tausz (since 2023)
Statutory auditor: Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H.
Legal basis: FFG Act, Federal Law Gazette I No. 73/2004; Federal Law Gazette No. 434/1982
Website: www.ffg.at

Links with the federal budget In mn. €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn. €	Δ BVA 26/BVA-E 27 %
Payments (in mn. €)		**413.9**	**631.5**	**892.4**	**588.5**	**760.8**	***83.8%***	**933.5**	**759.5**	**745.2**	**-174.0**	***-18.6%***
Transfers, until BMG Amendment 2025, esp. Broadba	15		138.9	233.9	124.3	102.9	-	18.0	16.0	14.9	-2.0	*-11.1%*
Administrative Costs	15		2.6	4.3	5.4	2.2	-	1.1	1.1	1.1	0.0	*0.0%*
Transfers broadband, from BMG Amendment 2025	17					9.5	-	162.0	159.8	164.1	-2.2	*-1.4%*
Administrative Costs	17					2.1	-	3.4	3.0	3.0	-0.4	*-11.8%*
Transfers R&D	31			29.7	11.9	18.4	-	21.6			-21.6	-
Administrative Costs	31		0.2	0.1	0.1		-	0.2			-0.2	-
Transfers R&D	33	38.5	65.6	96.7	126.2	160.3	*316.8%*	137.6	134.4	130.5	-3.2	*-2.3%*
Administrative Costs	33	8.9	7.4	8.4	10.7	11.0	*24.0%*	6.9	10.0	10.0	3.1	*44.9%*
Transfers R&D	34	242.7	333.4	333.1	261.5	382.0	*57.4%*	362.6	317.2	299.5	-45.4	*-12.5%*
Administrative Costs	34	19.2	21.1	21.6	21.5	24.3	*26.3%*	25.2	25.1	25.1	-0.1	*-0.4%*
Transfers Wirtschaft Energiekostenpauschale	40	1.2		100.0	-33.8		-				0.0	-
Administrative Costs	40	0.0		1.4	0.8	0.8	-				0.0	-
Transfers E-Mobilität, until BMG Amendment 2020, e:	41	0.2	0.7	33.2	58.9	38.5	-	192.9	91.3	95.7	-101.6	*-52.7%*
Administrative Costs	41		0.0		0.3	0.8	-	0.0	0.6	0.3	0.6	-
Transfers Waldfonds, until BMG Amendment 2022, e:	42	99.4	59.4	29.0	0.7	8.0	*-92.0%*	2.0	1.0	1.0	-1.0	*-50.0%*
Administrative Costs	42	3.8	2.2	1.0			-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	293.6	272.4	307.8	331.7	321.6	*9.5%*
Personnel Expenses	31.8	34.7	39.7	45.3	49.1	*54.6%*
Earnings Before Interests and Taxes (EBIT)	-2.6	-1.9	-7.3	-15.2	-10.6	*307.4%*
Earnings Before Taxes (EBT)	-0.6	0.4	1.5	1.7	0.2	-
Balance Sheet						
Total Assets	483.2	555.5	588.8	606.0	640.6	*32.6%*
Equitty	18.4	18.7	18.8	18.9	18.2	*-1.1%*
Liabilities	98.3	136.3	127.4	126.4	114.5	*16.5%*
of which under 1 year	*21.5*	*59.4*	*49.8*	*51.1*	*40.0*	*86.2%*
Provisions	9.1	242.5	254.4	267.2	287.2	-
Additional Key Figures						
Equity Ratio %	3.8	3.4	3.2	3.1	2.9	*-23.7%*
Cash Flow from Earnings	0.6	1.9	3.0	3.4	2.5	*295.7%*
Investments in Intangible Assets, PP&E, and Financial Asse	5.4	-4.6	-25.5	-7.3	3.9	*-28.0%*
Headcount (FTE)	328	352	379	408	435	*32.7%*

Tasks
FFG's mandate is to promote research, technology, development, innovation and digitalization (FTEI+D) for Austria's benefit. FFG is authorized to carry out and administer any measures and activities at the national and international level that serve FTEI+D. These include, in particular:

- Funding FTEI+D projects of natural and legal persons;
- Implementing and administering strategic funding measures and programs for FTEI+D;
- Promoting cooperation between science and business;
- Supporting Austrian business and science in all matters relating to participation in European and international research and technology cooperation, as well as digitalization;
- Representing Austrian interests before relevant European and international institutions on behalf of the Federal Government.

Financial links with the federal budget
Under § 5 para. 1 of the FFG Act, the company is financed from the following sources (excerpt):

- Contributions from the Federal Government under a financing agreement pursuant to §§ 5 ff of the Research Financing Act (FoFinaG), for implementing operational measures and covering the associated administrative expenses;
- Federal Government contributions to cover administrative expenses incurred in fulfilling tasks outside the FoFinaG's scope;
- Fees for services rendered to third parties.

Depending on the funding focus, FFG receives resources from various budget headings (CH): for research funding, from CH 33 (Economy/Research) and CH 34 (Innovation and Technology/Research); for broadband funding, from CH 17 (Housing, Media, Telecommunications and Sport); and for e-mobility funding, from CH 41 (Mobility).

- **2024 to 2026:** Three-year financing agreements are in place with BMWET (CH 33) and BMIMI (CH 34) respectively. In the other subject areas, implementation contracts apply.
- **Outlook:** New FFG financing agreements for 2027–2029, based on the FTI Pact 2027–2029, are set to take effect in 2027 with BMWET (CH 33) and BMIMI (CH 34) respectively (currently under negotiation). Implementation contracts continue to apply in the other subject areas.

Österreichisches Filminstitut
Address: Stiftgasse 6, 1070 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Director: Roland Teichmann (since 2004), Stellvertreterin: Iris Zappe-Heller (since 2024)
Statutory auditor: GNIO Wirtschaftsprüfungs und Steuerberatungs GmbH
Legal basis: Film Promotion Act, Federal Law Gazette No. 557/1980 as amended
Website: www.filminstitut.at

Links with the federal budget In mn. €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn. €	Δ BVA 26/BVA-E 27 %
Payments (in mn. €)		**21.0**	**20.9**	**36.5**	**60.9**	**58.5**	***178.6%***	**36.5**	**37.0**	**37.0**	**0.5**	***1.4%***
Sum	32	21.0	20.9	36.5	60.9	58.5	*178.6%*	36.5	37.0	37.0	0.5	*1.4%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	26.6	26.8	58.5	72.7	67.6	*154.0%*
Personnel Expenses	1.0	1.2	1.5	2.0	2.4	*135.9%*
Earnings Before Interests and Taxes (EBIT)	0.0	0.0	-0.0	-0.2	0.0	-
Earnings Before Taxes (EBT)	0.0	0.0	0.0	0.1	0.2	-
Balance Sheet						
Total Assets	16.4	16.3	30.1	41.0	33.8	*106.0%*
Equitty	0.2	0.2	0.2	0.2	0.2	*14.3%*
Liabilities	9.4	8.4	14.0	22.0	19.1	*103.5%*
of which under 1 year	*8.5*	*7.5*	*13.1*	*20.4*	*18.3*	*114.7%*
Provisions	6.7	7.6	15.9	18.8	14.2	*111.3%*
Additional Key Figures						
Equity Ratio %	1.1	1.2	0.7	0.5	0.6	*-43.6%*
Cash Flow from Earnings	0.0	0.1	0.1	0.1	0.3	-
Investments in Intangible Assets, PP&E, and Financial Asse	0.0	0.0	0.0	0.0	0.2	-
Headcount (FTE)	15	16	20	24	24	*61.5%*

Tasks

As the nationwide film funding body, the Austrian Film Institute supports Austrian filmmaking from both cultural and economic perspectives, with particular focus on strengthening the Austrian film industry and the creative-artistic quality of Austrian films as a precondition for their success at home and abroad. Starting in 2023, an additional pillar was created within the Austrian Film Institute under the name "ÖFI+" ("funding based on the location principle"). The Austrian Film Institute is a legal person under public law, headquartered in Vienna.

Financial links with the federal budget

- **2026:** A total of €36.5 million is earmarked for ÖFI Classic and ÖFI+ combined.
- **2027:** The 2027 Draft Budget Estimate (BVA-E) allocates €21.0 million for ÖFI classic and €16.0 million for ÖFI+.
- **2028:** The 2028 BVA-E likewise allocates €21.0 million for ÖFI classic and €16.0 million for ÖFI+.
- **Outlook:** The 2025–2029 government program, under the heading "Further strengthening Austria's film and television industry," states: "Investment obligation: a fair contribution from international streaming services to financing Austria's music and film industry, taking into account Austrian consumers and the media landscape." With this passage, the Austrian federal government commits to strengthening the domestic film and television industry both economically and culturally. Work on this initiative is currently underway.

4.5. Culture

The Culture theme cluster comprises a diverse range of cultural institutions. These include art institutions such as federal museums and federal theaters, as well as cultural and historical institutions, including Schönbrunn Zoo, the Spanish Riding School, and memorial sites.

Nine shareholdings are assigned to the Culture cluster, with the federal museums (combined) consisting of a total of 8 museums. Within this cluster, the federal museums (combined) and the Federal Theater Group are included among the Top 10 Units.

Table 24: Shareholdings in the Culture Cluster

2025	Revenue	Total Assets	Personnel			Payments and Receipts	
	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE	in mn €	in mn €
Sum Top-10-Units	**586.2**	**702.6**	**4,640**	**386.0**	**83.2**	**361.0**	
Bundesmuseen (8 Units)	284.0	447.4	2,116	146.6	69.3	157.2	
Bundestheater-Konzern	302.2	255.2	2,524	239.4	94.8	203.8	
Remaining Units	**181.5**	**260.2**	**901**	**68.8**	**76.4**	**35.2**	**14.0**
Austria Film und Video GmbH	0.1	0.1		0.1			
KZ-Gedenkstätte Mauthausen	9.2	7.7	85	6.2	73.4	10.3	
Museumsquartier Errichtungs- u. BetriebsgmbH	24.4	17.8	48	3.3	68.8	8.6	
Schloß Schönbrunn Culture- und BetriebsgmbH	97.2	144.7	471	34.7	73.8		14.0
Schönbrunner Tiergarten GmbH	33.6	62.5	214	15.4	72.1	0.0	
Spanische Hofreitschule – Lipizzanergestüt Piber						4.5	
Wiener Zeitung GmbH	17.1	27.3	83	9.1	109.5	11.7	
Sum	**767.7**	**962.8**	**5,541**	**454.8**	**82.1**	**396.1**	**14.0**

Revenue: In 2025, the Culture cluster's revenue amounted to €767.7 million, showing a wide range across the cluster. The highest revenue and other operating income were generated by the federal museums, at €284.0 million, and the Federal Theater Group, at €302.2 million. These two top-10 units together account for approximately 76.4% of the cluster's revenue. Among the remaining units, Schönbrunn Palace also reports relatively high revenue, at €97.2 million.

Staff numbers (in FTE): There is a clear gap in staff numbers (full-time equivalents) between the two top-10 units and the remaining units. The top-10 units in this cluster have significantly higher staff numbers than the others. The two top-10 units together account for 4,640 FTE, while the remaining units together have 901 FTE. Among the remaining units, most of the staff (in FTE) is concentrated at Schönbrunn Palace and Schönbrunn Zoo.

Personnel expenditure per FTE: The Wiener Zeitung records the highest personnel expenditure per FTE in this cluster, at €109,500. The lowest figures are recorded by MQ Errichtungs- u. Betriebs GmbH, at €68,800, and the federal museums, at €69,300.

Disbursements: Disbursements (general budget – excluding CH 23 Pensions for civil servants) for 2025 amounted to €396.1 million for the Culture cluster. For 2026, disbursements of €399.5 million are budgeted. Over the five-year comparison (2021–2025), disbursements in this cluster increased by 19.8%. The strongest increases were recorded by the KZ Memorial Site (129.7%) and MQ Errichtungs- u. Betriebs GmbH (120.3%).

The largest share of disbursements in 2025 within this cluster went to the Federal Theater Group, at €203.8 million, and the federal museums, at €157.2 million. The bulk of these funds consists of the statutory base compensation.

For detailed individual profiles of the Top 10 Units assigned to this cluster, see Chapter 3.63.6:

Top unit: Bundestheater-Holding GmbH (Konzern)
For the detailed presentation of this shareholding, see page 59.

Top unit: Bundesmuseen (total)
For the overall presentation of the federal museums, see page 53. The individual federal museums are listed separately below.

ALBERTINA

Albertina
Address: Albertinaplatz 1, 1010 Vienna
Legal form: Scientific institution under public law of the Federal Government
Sector according to ESA 2010: Central government S.1311 ÖNACE: S 91
Federal shareholding: 100%
Management: Ralph Gleis (since 2025), Renate Landstetter (since 2017)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Museums Act 2002, Federal Law Gazette I No. 14/2002 as amended
Website: www.albertina.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**15.1**	**11.9**	**13.5**	**14.8**	**15.9**	***5.3%***	**0.2**	**0.1**	**0.1**	**-0.1**	***-63.6%***
Base Compensation*	32	9.2	10.2	12.4	13.0	13.8	*49.5%*				0.0	-
Transfer Payments*	32	2.2	1.2	0.7	1.3	1.5	*-30.0%*				0.0	-
Transfer Payments Covid-19	32	3.2					-				0.0	-
Personnel Payments	32	0.1	0.1	0.1	0.1	0.0	-	0.2	0.1	0.1	-0.1	*-63.6%*
Pensions Civil Servants	23	0.3	0.3	0.4	0.4	0.5	*32.6%*				0.0	-
Receipts (in mn. €)		**0.1**	**0.1**	**0.1**	**0.2**	**0.1**	***-38.8%***	**0.2**	**0.1**	**0.1**	**-0.1**	**-63.6%**
Pensions Civil Servants	23	0.0	0.0	0.0	0.0	0.0	-				0.0	-
Reimbursement for Personnel	32	0.1	0.1	0.1	0.1	0.0	-	0.2	0.1	0.1	-0.1	*-63.6%*

*Base Compensation and Transfer Payments are included in the total calculation (see summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	33.8	37.4	36.7	41.3	41.3	*22.4%*
Personnel Expenses	8.9	10.3	12.1	13.4	14.5	*62.4%*
Earnings Before Interests and Taxes (EBIT)	8.8	7.6	6.0	6.3	4.1	*-53.8%*
Earnings Before Taxes (EBT)	8.9	7.2	6.3	6.5	4.2	*-53.3%*
Balance Sheet						
Total Assets	81.1	88.9	95.6	104.6	107.8	*33.0%*
Equity	71.3	78.0	84.3	93.1	97.1	*36.3%*
Liabilities	1.7	1.9	2.7	3.0	2.6	*56.6%*
of which under 1 year	*1.7*	*1.9*	*2.7*	*3.0*	*2.6*	*56.6%*
Provisions	3.2	3.7	3.0	3.2	3.5	*10.1%*
Additional Key Figures						
Equity Ratio %	86.6	86.7	87.2	87.9	89.1	*2.9%*
Cashflow from Earnings	0.3	-2.2	2.3	0.8	0.7	*190.0%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.8	1.1	2.1	4.4	1.9	*132.8%*
Headcount (FTE)	169	187	200	203	219	*29.3%*
of which civil servants	1	1	1	1	1	*-50.0%*
former contract employees of the Federal Government	10	8	6	6	5	*-49.5%*
Company-specific Key Figures						
Exhibition visitors in thousands	462	966	1,180	1,321	1,290	*179.3%*
Own revenues	8	17	20	21	23	*191.5%*

Tasks

The Albertina houses one of the largest and most significant graphic art collections in the world, comprising approximately 65,000 drawings and over one million prints. The exhibited and archived works range from the late Gothic period to contemporary art. The name "Albertina" derives from its founder, Duke Albert Casimir of Saxe-Teschen. Since May 27, 2020, exhibition operations have also included "Albertina Modern" at the Künstlerhaus, where the Essl Collection—acquired by the Federal Government—is displayed in cooperation with the Haselsteiner Family Private Foundation.

Kunsthistorisches Museum mit Weltmuseum Vienna und Theatermuseum Vienna (KHM-Museumsverband)
Address: Burgring 5, 1010 Vienna
Legal form: Scientific institution under public law of the Federal Government
Sector according to ESA 2010: Central government S.1311; ÖNACE: S 91
Federal shareholding: 100%
Management: Jonathan David M. Fine (since 2025), Paul Frey (since 2007)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Museums Act 2002, Federal Law Gazette I No. 14/2002 as amended
Website: www.khm.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**32.4**	**30.8**	**30.6**	**32.2**	**32.5**	***0.4%***	**0.8**	**0.6**	**0.7**	**-0.2**	***-27.4%***
Base Compensation*	32	23.8	26.3	28.0	29.2	30.1	*26.1%*				0.0	-
Transfer Payments*	32	1.8	3.4	1.5	1.6	1.1	*-38.8%*				0.0	-
Transfer Payments Covid-19	32	5.7					-				0.0	-
Personnel Payments	32	0.5	0.5	0.5	0.6	0.5	*-1.2%*	0.8	0.6	0.7	-0.2	*-27.4%*
Pensions Civil Servants	23	0.5	0.6	0.6	0.7	0.8	*59.2%*				0.0	-
Receipts (in mn. €)		**0.7**	**0.7**	**0.7**	**0.7**	**0.7**	***-1.5%***	**0.8**	**0.6**	**0.7**	**-0.2**	**-27.4%**
Pensions Civil Servants	23	0.2	0.2	0.2	0.2	0.1	*-2.4%*				0.0	-
Reimbursement for Personnel	32	0.5	0.5	0.5	0.6	0.5	*-1.2%*	0.8	0.6	0.7	-0.2	*-27.4%*

*Base Compensation and Transfer Payments are included in the total calculation (see summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	39.6	50.2	53.6	60.3	64.4	*62.7%*
Personnel Expenses	24.1	28.4	31.0	34.7	37.1	*54.0%*
Earnings Before Interests and Taxes (EBIT)	0.5	3.1	0.4	3.1	4.2	*662.9%*
Earnings Before Taxes (EBT)	0.3	2.8	0.2	3.0	4.1	-
Balance Sheet						
Total Assets	60.9	59.2	59.3	62.8	68.8	*12.8%*
Equity	34.4	35.4	34.0	35.1	38.4	*11.7%*
Liabilities	9.0	11.0	12.0	11.8	14.1	*56.7%*
of which under 1 year	*3.1*	*5.1*	*6.0*	*5.9*	*8.2*	*166.5%*
Provisions	10.3	9.5	10.2	11.7	11.2	*9.1%*
Additional Key Figures						
Equity Ratio %	21.0	32.2	31.3	34.3	38.0	*81.0%*
Cashflow from Earnings	2.9	1.0	2.2	5.6	8.5	*196.3%*
Investments in Intangible Assets, PP&E, and Financial Asse	3.2	1.9	2.6	2.5	4.5	*42.1%*
Headcount (FTE)	448	479	488	522	532	*18.9%*
of which civil servants	7	7	6	6	4	*-41.1%*
former contract employees of the Federal Government	12	10	10	10	9	*-24.3%*
Company-specific Key Figures						
Exhibition visitors in thousands	579	1,346	1,689	1,954	2,130	*267.7%*
Own revenues	12	20	25	31	34	*191.0%*

Tasks

The Kunsthistorisches Museum (including the World Museum Vienna and the Theatre Museum Vienna) in Vienna is one of the largest and most significant museums in the world. Its collections hold objects spanning seven millennia, from ancient Egypt to the end of the 18th century, with particular emphasis on Renaissance and Baroque art. The diversity of these collections largely reflects the tastes and interests of members of the House of Habsburg, including Emperor Rudolf II and Archduke Leopold Wilhelm. The newly built museum on Vienna's Ringstrasse was ceremonially opened in 1891, uniting the imperial collections under one roof for the first time.

MAK – Österreichisches Museum für angewandte Kunst
Address: Stubenring 5, 1010 Vienna
Legal form: Scientific institution under public law of the Federal Government
Sector according to ESA 2010: Central government S.1311; ÖNACE: S 91.0
Federal shareholding: 100%
Management: Karoline Hollein (since 2021), Gregor Murth (since 2025)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Museums Act 2002, Federal Law Gazette I No. 14/2002 as amended
Website: www.mak.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**10.3**	**11.8**	**13.6**	**14.0**	**13.4**	***30.4%***	**0.0**	**0.0**	**0.0**	**0.0**	**-**
Base Compensation*	32	9.7	10.0	11.4	11.7	12.3	*27.8%*				0.0	-
Transfer Payments*	32	0.3	1.6	1.9	2.0	0.7	*119.0%*				0.0	-
Personnel Payments	32	0.1	0.1	0.1	0.0	0.0	-	0.0	0.0	0.0	0.0	-
Pensions Civil Servants	23	0.2	0.2	0.2	0.3	0.3	*51.2%*				0.0	-
Receipts (in mn. €)		**0.1**	**0.1**	**0.1**	**0.0**	**0.0**	**-**	**0.0**	**0.0**	**0.0**	**0.0**	**-**
Pensions Civil Servants	23	0.0	0.0	0.0	0.0	0.0	-				0.0	-
Reimbursement for Personnel	32	0.1	0.1	0.1	0.0	0.0	-	0.0	0.0	0.0	0.0	-

*Base Compensation and Transfer Payments are included in the total calculation (see summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	13.8	15.6	15.2	16.1	17.4	*25.9%*
Personnel Expenses	6.7	7.2	7.8	8.5	9.1	*35.4%*
Earnings Before Interests and Taxes (EBIT)	-0.0	-0.2	0.3	0.4	-0.0	-
Earnings Before Taxes (EBT)		-0.2	0.4	0.5	-0.0	-
Balance Sheet						
Total Assets	16.2	15.8	15.7	17.4	17.5	*7.7%*
Equity	11.3	10.8	11.9	12.5	13.2	*17.3%*
Liabilities	1.1	1.2	1.0	0.9	1.2	*4.2%*
of which under 1 year	*1.1*	*1.2*	*0.9*	*0.9*	*1.2*	*4.2%*
Provisions	2.4	2.6	2.2	2.2	2.6	*7.8%*
Additional Key Figures						
Equity Ratio %	65.2	64.7	71.9	67.2	69.9	*7.2%*
Cashflow from Earnings	0.4	0.3	0.8	0.8	0.4	*-17.9%*
Investments in Intangible Assets, PP&E, and Financial Asse	1.1	0.6	1.2	0.8	1.9	*70.9%*
Headcount (FTE)	126	126	129	130	131	*4.3%*
of which civil servants	1	1	1	0		-
former contract employees of the Federal Government	13	13	12	11	10	*-22.4%*
Company-specific Key Figures						
Exhibition visitors in thousands	102	134	172	174	201	*97.7%*
Own revenues	3	4	4	4	5	*73.1%*

Tasks

The MAK – Museum of Applied Arts – is one of the most important museums of its kind in the world. Located on Stubenring in Vienna's first district, the institution was founded back in 1864 as the "k.k. Austrian Museum of Art and Industry" and today holds a unique collection of applied art and design, positioned at the intersection of tradition and experimentation, alongside progressive positions in contemporary art and architecture.

Museum moderner Kunst Stiftung Ludwig Vienna
Address: Museumsplatz 1, 1070 Vienna
Legal form: Scientific institution under public law of the Federal Government
Sector according to ESA 2010: Central government S.1311 ÖNACE: S 91
Federal shareholding: 100%
Management: Fatima Hellberg (since 2025), Cornelia Lamprechter (since 2015)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Museums Act 2002, Federal Law Gazette I No. 14/2002 as amended
Website: www.mumok.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**10.7**	**11.1**	**13.9**	**14.5**	**13.0**	***20.9%***	**0.3**	**0.2**	**0.3**	**-0.1**	***-22.4%***
Base Compensation*	32	9.6	10.1	11.2	11.8	12.5	*30.4%*				0.0	-
Transfer Payments*	32	0.9	0.7	2.4	2.4	0.2	*-82.2%*				0.0	-
Personnel Payments	32	0.2	0.3	0.3	0.2	0.2	*-26.7%*	0.3	0.2	0.3	-0.1	*-22.4%*
Pensions Civil Servants	23	0.1	0.1	0.1	0.1	0.2	*147.0%*				0.0	-
Receipts (in mn. €)		**0.3**	**0.3**	**0.4**	**0.2**	**0.2**	***-25.2%***	**0.3**	**0.2**	**0.3**	**-0.1**	**-22.4%**
Pensions Civil Servants	23	0.1	0.1	0.1	0.1	0.1	*-19.7%*				0.0	-
Reimbursement for Personnel	32	0.2	0.3	0.3	0.2	0.2	*-26.7%*	0.3	0.2	0.3	-0.1	*-22.4%*

*Base Compensation and Transfer Payments are included in the total calculation (see summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	13.0	15.7	15.0	17.1	16.7	*28.2%*
Personnel Expenses	5.5	6.0	6.4	6.5	7.2	*29.1%*
Earnings Before Interests and Taxes (EBIT)	1.6	2.5	1.0	2.4	1.2	*-25.5%*
Earnings Before Taxes (EBT)	1.6	2.5	1.0	2.6	1.2	*-19.9%*
Balance Sheet						
Total Assets	22.6	24.9	27.9	34.1	32.2	*43.0%*
Equity	16.6	19.2	20.9	27.3	27.9	*67.8%*
Liabilities	1.4	1.2	1.0	3.0	1.1	*-21.0%*
of which under 1 year	*1.4*	*1.2*	*1.0*	*3.0*	*1.1*	*-21.0%*
Provisions	2.5	2.4	2.8	2.9	2.7	*11.3%*
Additional Key Figures						
Equity Ratio %	71.0	75.0	72.1	74.7	83.4	*17.5%*
Cashflow from Earnings	1.9	2.7	1.2	2.8	1.5	*-21.3%*
Investments in Intangible Assets, PP&E, and Financial Asse	1.6	0.8	1.3	5.2	0.6	*-61.0%*
Headcount (FTE)	98	101	100	94	102	*4.1%*
of which civil servants	2	2	2	1	1	*-50.0%*
former contract employees of the Federal Government	8	6	6	6	5	*-37.5%*
Company-specific Key Figures						
Exhibition visitors in thousands	127	204	220	142	205	*61.7%*
Own revenues	2	3	3	3	3	*64.1%*

Tasks

The Museum of Modern Art Vienna (mumok) houses a collection of around 7,000 works of modern and contemporary art, including pieces by Andy Warhol, Pablo Picasso, Joseph Beuys, Jasper Johns and Roy Lichtenstein, and holds a large share of the works and documentation relating to Viennese Actionism. In addition, mumok regularly hosts special exhibitions.

naturhistorisches museum wien

Naturhistorisches Museum Vienna
Address: Burgring 7, 1010 Vienna
Legal form: Scientific institution under public law of the Federal Government
Sector according to ESA 2010: Central government S.1311; ÖNACE: S 91
Federal shareholding: 100%
Management: Katrin Vohland (since 2020), Markus Roboch (since 2020)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Museums Act 2002, Federal Law Gazette I No. 14/2002 as amended
Website: www.nhm-wien.ac.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**18.2**	**18.4**	**22.2**	**21.5**	**25.1**	***38.3%***	**0.7**	**0.3**	**0.3**	**-0.4**	***-57.4%***
Base Compensation*	32	14.7	15.4	17.0	17.5	18.4	*25.0%*				0.0	-
Transfer Payments*	32	0.7	1.2	3.5	2.2	5.1	*686.3%*				0.0	-
Transfer Payments Covid-19	32	1.0					-				0.0	-
Personnel Payments	32	0.9	0.7	0.5	0.5	0.3	*-68.0%*	0.7	0.3	0.3	-0.4	*-57.4%*
Pensions Civil Servants	23	1.0	1.1	1.2	1.3	1.4	*43.1%*				0.0	-
Receipts (in mn. €)		**1.1**	**0.9**	**0.7**	**0.7**	**0.4**	***-68.3%***	**0.7**	**0.3**	**0.3**	**-0.4**	**-57.4%**
Pensions Civil Servants	23	0.3	0.2	0.2	0.1	0.1	*-69.4%*				0.0	-
Reimbursement for Personnel	32	0.9	0.7	0.5	0.5	0.3	*-68.0%*	0.7	0.3	0.3	-0.4	*-57.4%*

*Base Compensation and Transfer Payments are included in the total calculation (see summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	20.5	24.8	30.1	32.3	33.9	*65.4%*
Personnel Expenses	15.3	17.4	19.2	21.6	22.6	*47.8%*
Earnings Before Interests and Taxes (EBIT)	-1.4	-0.4	-0.1	-0.0	0.5	-
Earnings Before Taxes (EBT)	-1.4	-0.6	0.0	0.4	0.6	-
Balance Sheet						
Total Assets	22.0	22.3	25.9	26.7	27.7	*26.2%*
Equity	14.6	14.5	15.6	15.7	17.8	*22.0%*
Liabilities	1.2	1.2	1.9	2.6	1.3	*11.9%*
of which under 1 year	*1.2*	*1.2*	*1.9*	*2.6*	*1.3*	*11.9%*
Provisions	5.0	5.3	6.9	6.8	5.9	*18.8%*
Additional Key Figures						
Equity Ratio %	47.4	43.8	38.7	37.6	41.7	*-12.0%*
Cashflow from Earnings	-0.4	0.6	0.8	1.1	1.7	-
Investments in Intangible Assets, PP&E, and Financial Asse	2.4	2.8	3.8	4.8	6.9	*191.4%*
Headcount (FTE)	251	259	276	302	315	*25.5%*
of which civil servants	10	8	6	5	3	*-72.0%*
former contract employees of the Federal Government	42	39	37	32	28	*-32.9%*
Company-specific Key Figures						
Exhibition visitors in thousands	352	832	1,009	971	974	*176.9%*
Own revenues	4	9	11	14	13	*189.3%*

Tasks

The Natural History Museum Vienna is one of the most important natural science museums in the world. Its earliest collections are more than 250 years old, and today the museum scientifically curates 25 million objects. Since 1889, the "Palace of Natural Science" has housed these ever-growing collections. The interplay of the building itself with its sculptural and painted decoration, furniture and precious exhibits has been largely preserved in its original state, making the museum—as a museum about museums—a cultural-historical treasure in its own right.

Österreichische Galerie Belvedere
Address: Prinz Eugen-Straße 27, 1030 Vienna
Legal form: Scientific institution under public law of the Federal Government
Sector according to ESA 2010: Central government S.1311; ÖNACE: S 91
Federal shareholding: 100%
Management: Stella Rollig (since 2017), Wolfgang Bergmann (since 2017)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Museums Act 2002, Federal Law Gazette I No. 14/2002 as amended
Website: www.belvedere.at

Links with the federal budget In mn. €	CH	Outturn 2021	Outturn 2022	Outturn 2023	Outturn 2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn. €	Δ BVA 26/BVA-E 27 %
Payments (in mn. €)		**18.6**	**12.3**	**11.2**	**11.8**	**12.7**	***-31.7%***	**0.1**			**-0.1**	**-**
Base Compensation*	32	9.0	11.0	10.7	11.6	12.2	*35.9%*				0.0	-
Transfer Payments*	32	3.4	1.2	0.3	0.0	0.3	*-91.1%*				0.0	-
Transfer Payments Covid-19	32	6.1					-				0.0	-
Personnel Payments	32	0.1	0.1	0.1	0.1	0.1	*-10.2%*	0.1			-0.1	-
Pensions Civil Servants	23	0.0	0.0	0.0	0.1	0.1	-				0.0	-
Receipts (in mn. €)		**0.1**	**0.1**	**0.1**	**0.1**	**0.1**	***-29.7%***	**0.1**			**-0.1**	**-**
Pensions Civil Servants	23	0.0	0.0	0.0	0.0	0.0	-				0.0	-
Reimbursement for Personnel	32	0.1	0.1	0.1	0.1	0.1	*-10.2%*	0.1			-0.1	-

*Base Compensation and Transfer Payments are included in the total calculation (see summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	32.2	34.1	39.4	43.2	46.1	*43.3%*
Personnel Expenses	11.9	13.9	15.7	17.7	19.5	*64.3%*
Earnings Before Interests and Taxes (EBIT)	8.8	4.4	2.2	2.4	3.7	*-58.3%*
Earnings Before Taxes (EBT)	8.8	4.4	2.4	3.0	3.9	*-55.5%*
Balance Sheet						
Total Assets	117.5	118.0	119.3	121.5	124.8	*6.2%*
Equity	104.6	110.9	111.4	113.5	116.5	*11.3%*
Liabilities	3.4	3.4	3.9	3.7	3.7	*8.6%*
of which under 1 year	*3.4*	*3.4*	*3.9*	*3.7*	*3.7*	*7.8%*
Provisions	5.0	3.2	3.0	3.4	3.3	*-34.1%*
Additional Key Figures						
Equity Ratio %	88.0	94.0	90.0	89.0	93.0	*5.7%*
Cashflow from Earnings	0.2	5.4	3.5	3.8	4.9	-
Investments in Intangible Assets, PP&E, and Financial Asse	4.6	3.9	0.8	1.1	2.8	*-38.1%*
Headcount (FTE)	214	232	256	264	290	*35.8%*
of which civil servants	1	1	1	1		-
former contract employees of the Federal Government	15	14	13	13	13	*-10.3%*
Company-specific Key Figures						
Exhibition visitors in thousands	328	1,242	1,834	1,868	2,031	*518.4%*
Own revenues	6	22	27	30	33	*449.9%*

Tasks

The Austrian Gallery Belvedere houses art spanning several eras, from the Middle Ages through the Baroque period to the 21st century. A particular focus lies on Austrian painters of the Fin de Siècle and Art Nouveau (Jugendstil). The Belvedere holds the world's largest collection of paintings by Gustav Klimt.

Österreichische Nationalbibliothek

Österreichische Nationalbibliothek
Address: Josefsplatz 1, 1015 Vienna
Legal form: Scientific institution under public law of the Federal Government
Sector according to ESA 2010: Central government S.1311; ÖNACE: S 91
Federal shareholding: 100%
Management: Michaela Mayr (ab 04/2026); Richard Starkel (since 2016)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Museums Act 2002, Federal Law Gazette I No. 14/2002 as amended
Website: www.onb.ac.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**30.9**	**32.2**	**33.6**	**34.6**	**34.5**	***11.9%***	**2.9**	**1.9**	**2.3**	**-1.1**	***-35.8%***
Base Compensation*	32	25.3	25.5	27.4	28.1	29.5	*16.3%*				0.0	-
Transfer Payments*	32	2.0	3.1	2.3	2.3	1.1	*-46.6%*				0.0	-
Personnel Payments	32	2.2	2.1	2.3	2.2	1.7	*-25.2%*	2.9	1.9	2.3	-1.1	*-35.8%*
Pensions Civil Servants	23	1.3	1.5	1.6	2.0	2.3	*79.3%*				0.0	-
Receipts (in mn. €)		**2.9**	**2.8**	**2.9**	**2.8**	**2.1**	***-25.4%***	**2.9**	**1.9**	**2.3**	**-1.1**	**-35.8%**
Pensions Civil Servants	23	0.6	0.6	0.6	0.6	0.5	*-26.0%*				0.0	-
Reimbursement for Personnel	32	2.2	2.1	2.3	2.2	1.7	*-25.2%*	2.9	1.9	2.3	-1.1	*-35.8%*

*Base Compensation and Transfer Payments are included in the total calculation (see summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	29.8	31.3	35.8	37.0	40.9	*37.2%*
Personnel Expenses	18.7	19.9	21.3	23.2	24.1	*28.8%*
Earnings Before Interests and Taxes (EBIT)	0.6	-0.7	-0.2	0.6	3.6	*531.6%*
Earnings Before Taxes (EBT)	0.7	-1.5	0.4	1.3	4.2	*506.9%*
Balance Sheet						
Total Assets	32.7	32.3	30.9	32.3	36.4	*11.5%*
Equity	20.4	19.9	19.8	21.4	25.0	*22.6%*
Liabilities	2.0	2.2	2.4	2.0	2.0	*-0.2%*
of which under 1 year	*2.0*	*1.6*	*1.9*	*1.9*	*2.0*	*0.4%*
Provisions	7.9	8.3	8.6	8.2	8.1	*2.1%*
Additional Key Figures						
Equity Ratio %	60.0	54.0	57.0	59.0	65.0	*8.3%*
Cashflow from Earnings	0.9	-0.5	0.8	1.6	4.7	*408.9%*
Investments in Intangible Assets, PP&E, and Financial Asse	1.3	4.0	1.5	2.6	1.2	*-6.8%*
Headcount (FTE)	299	303	322	328	340	*13.7%*
of which civil servants	27	24	22	18	14	*-48.1%*
former contract employees of the Federal Government	63	58	51	47	43	*-31.7%*
Company-specific Key Figures						
Exhibition visitors in thousands	200	274	722	872	1,114	*456.1%*
Own revenues	3	2	6	8	10	*270.2%*

Tasks

The Austrian National Library is among the five most important libraries in the world. Its roots go back to the 14th century, and its holdings comprise around eight million objects, including numerous UNESCO World Documents. As a service-oriented information and international research center, it has, among other things, launched extensive digitization projects and, with its four museums (State Hall, Papyrus Museum, Globe Museum and Esperanto Museum), serves as a diverse educational and cultural center. Collecting Austrian publications, including web publications, is one of its core tasks.

The House of Austrian History, opened on November 10, 2018, is organizationally integrated into the Austrian National Library.

Technisches Museum Vienna mit Österreichischer Mediathek
Address: Mariahilfer Straße 212, 1140 Vienna
Legal form: Scientific institution under public law of the Federal Government
Sector according to ESA 2010: Central government S.1311; ÖNACE: S 91
Federal shareholding: 100%
Management: Peter Aufreiter (since 2020), Karin Skarek (bis 03/2026), Friedrun Schwanzer (ab 05/2026)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Museums Act 2002, Federal Law Gazette I No. 14/2002 as amended
Website: www.tmw.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**16.2**	**17.8**	**16.6**	**18.2**	**18.9**	***16.5%***	**0.4**	**0.2**	**0.3**	**-0.1**	***-38.3%***
Base Compensation*	32	13.1	13.9	15.3	15.7	16.6	*27.3%*				0.0	-
Transfer Payments*	32	2.3	3.5	0.9	2.1	1.8	*-20.7%*				0.0	-
Transfer Payments Covid-19	32	0.5					-				0.0	-
Personnel Payments	32	0.2	0.2	0.2	0.2	0.2	*16.2%*	0.4	0.2	0.3	-0.1	*-38.3%*
Pensions Civil Servants	23	0.2	0.2	0.2	0.2	0.2	*23.0%*				0.0	-
Receipts (in mn. €)		**0.2**	**0.2**	**0.2**	**0.3**	**0.2**	***17.2%***	**0.4**	**0.2**	**0.3**	**-0.1**	**-38.3%**
Pensions Civil Servants	23	0.0	0.1	0.1	0.1	0.1	-				0.0	-
Reimbursement for Personnel	32	0.2	0.2	0.2	0.2	0.2	*16.2%*	0.4	0.2	0.3	-0.1	*-38.3%*

*Base Compensation and Transfer Payments are included in the total calculation (see summary)

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	18.3	21.5	21.7	22.4	23.3	*27.1%*
Personnel Expenses	9.2	10.5	11.5	12.0	12.6	*37.6%*
Earnings Before Interests and Taxes (EBIT)	1.1	1.4	0.3	0.2	2.3	*102.0%*
Earnings Before Taxes (EBT)	1.1	1.2	0.5	0.3	2.5	*118.6%*
Balance Sheet						
Total Assets	26.1	29.4	29.9	30.7	32.0	*22.9%*
Equity	15.6	17.5	18.1	19.5	21.8	*39.7%*
Liabilities	1.6	1.5	1.5	1.6	2.2	*34.8%*
of which under 1 year	*1.6*	*1.5*	*1.5*	*1.6*	*2.2*	*34.8%*
Provisions	4.8	5.4	6.5	5.8	6.2	*29.6%*
Additional Key Figures						
Equity Ratio %	50.0	52.0	53.0	55.0	61.0	*22.0%*
Cashflow from Earnings	2.1	2.9	2.7	1.8	3.7	*77.1%*
Investments in Intangible Assets, PP&E, and Financial Asse	3.9	0.8	1.6	2.6	1.4	*-63.2%*
Headcount (FTE)	168	181	187	188	186	*11.0%*
of which civil servants	3	3	3	3	3	*-10.7%*
former contract employees of the Federal Government	11	10	8	7	7	*-38.9%*
Company-specific Key Figures						
Exhibition visitors in thousands	207	436	515	468	498	*141.1%*
Own revenues	2	2	5	5	5	*129.7%*

Tasks

The Technical Museum Vienna exhibits objects and models from the history of technology, with particular emphasis on Austria's contribution to technological development. The exhibitions focus on conveying technical concepts, which is why the museum features a large number of interactive working models that allow visitors to explore and understand technical processes firsthand.

AUSTRIA FILM
und Video GmbH.

A-1020, Obere Augartenstr. 1
Tel. +43 2161300

Austria-Film und Video GmbH
Address: Obere Augartenstraße 1, 1020 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: S 93.2
Federal shareholding: 100%
Management: Ernst Kieninger (since 1998)
Statutory auditor: Blazek & Plajer Steuerberatungs-GmbH
Legal basis: -
Website: -

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%

*There have been no financial ties with Austria-Film und Video GmbH since 2016.

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	0.0	0.0	0.1	0.1	0.1	-
Personnel Expenses	0.0	0.0	0.1	0.1	0.1	-
Earnings Before Interests and Taxes (EBIT)	0.0	0.0	0.0	0.0	-0.0	-
Earnings Before Taxes (EBT)	0.0	0.0	0.0	0.0	-0.0	-
Balance Sheet						
Total Assets	0.1	0.1	0.2	0.2	0.1	*8.2%*
Equity	0.1	0.1	0.2	0.2	0.1	*8.2%*
Liabilities	0.1	0.1	0.1	0.1	0.1	*12.3%*
of which under 1 year	*0.0*		*0.1*	*0.1*	*0.0*	-
Provisions	0.0	0.0	0.0	0.0	0.0	-
Additional Key Figures						
Equity Ratio %	85.0	89.4	63.9	64.1	88.2	*3.8%*
Cashflow from Earnings	85.0	89.4	63.9	64.0	88.2	*3.8%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.0	0.0	0.0	0.0	-0.0	-

Tasks

Austria Film und Video GmbH manages the holdings of the Austria Wochenschau (Austrian newsreel archive), which are 100% federally owned. It serves as the central collection and documentation point for Austria's audiovisual heritage. Austria Film und Video GmbH has no employees and conducts no operating business activity.

KZ-Gedenkstätte Mauthausen/Mauthausen Memorial

Address: Erinnerungsstraße 1, 4310 Mauthausen
Legal form: Federal institution under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Barbara Glück (since 2022), Jochen Wollner (since 2022)
Statutory auditor: LLP Wirtschaftsprüfung und Steuerberatung GmbH
Legal basis: Memorial Sites Act, Federal Law Gazette I No. 74/2016 as amended
Website: https://www.mauthausen-memorial.org/de

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**4.6**	**5.1**	**6.9**	**9.9**	**10.5**	***127.5%***	**17.3**	**26.1**	**27.3**	**8.8**	***50.7%***
Transfer payment pursuant to §4 Gedenkstättengeset	11	4.3	4.9	6.7	9.7	10.3	*140.4%*	17.1	25.9	27.1	8.8	*51.7%*
Operating subsidy BHÖ	40	0.2					-				0.0	-
Personnel Payments	11	0.1	0.2	0.2	0.2	0.2	*51.3%*	0.3	0.2	0.2	0.0	*-15.7%*
Receipts (in mn. €)		**0.1**	**0.2**	**0.2**	**0.2**	**0.2**	***51.3%***	**0.3**	**0.2**	**0.2**	**0.0**	**-15.7%**
Reimbursement for Personnel	11	0.1	0.2	0.2	0.2	0.2	*51.3%*	0.3	0.2	0.2	0.0	*-15.7%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	4.8	5.3	6.7	8.6	9.2	*90.5%*
Personnel Expenses	2.8	3.6	4.6	5.5	6.2	*125.9%*
Earnings Before Interests and Taxes (EBIT)	0.1	0.0	0.0	0.4	0.3	*143.5%*
Earnings Before Taxes (EBT)	0.1	0.0	0.0	0.4	0.3	*173.0%*
Balance Sheet						
Total Assets	2.9	3.0	3.8	5.9	7.7	*165.8%*
Equity	1.7	1.6	1.7	3.5	3.8	*129.3%*
Liabilities	0.2	0.4	0.3	0.5	0.7	*339.6%*
of which under 1 year	*0.2*	*0.4*	*0.3*	*0.5*	*0.7*	*339.6%*
Provisions	1.1	1.0	1.1	1.4	1.5	*42.5%*
Additional Key Figures						
Equity Ratio %	57.5	54.3	44.1	60.1	49.6	*-13.7%*
Cashflow from Earnings	0.3	0.2	0.2	0.5	0.5	*85.8%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.2	0.3	0.3	1.1	1.4	*605.2%*
Headcount (FTE)	53	66	69	79	85	*61.5%*
of which civil servants	2	2	2	2	2	*0.0%*
former contract employees of the Federal Government	8	8	6	5	4	*-47.5%*

Tasks

The federal institution "KZ-Gedenkstätte Mauthausen/Mauthausen Memorial" was established under the Memorial Sites Act on January 1, 2017. Its tasks are to preserve and promote remembrance of the victims of National Socialism at the Mauthausen concentration camp, the Gusen concentration camp, and all subcamps and locations on Austrian territory where crimes connected to the Mauthausen camp and the former Dachau concentration camp were committed.

Financial links with the federal budget

The transfer payment from the federal budget covers all costs of the institution not covered by other revenue, in particular income from tour guides and educational/outreach activities. The amount listed under "personnel disbursements" and "reimbursements for civil servants" relates to the billing of the activity-related expenses and associated ancillary costs for civil servants permanently assigned to the institution, processed through the personnel office established for this purpose (cf. § 23 GStG).

- **2025:** Transfer payment of €10.3 million; €8.1 million as base compensation and €2.2 million for additional investments plus the Gusen project.
- **2026:** Transfer payment of €17.1 million planned; €8.4 million as base compensation and €8.7 million for additional investments plus the Gusen project.
- **2027:** Transfer payment of €25.9 million planned; €8.7 million as base compensation and €17.2 million for additional investments plus the Gusen project.
- **2028:** Transfer payment of €27.1 million planned; €8.9 million as base compensation and €18.2 million for additional investments plus the Gusen project.

MuseumsQuartier Errichtungs- und Betriebsgesellschaft mbH
Address: Museumsplatz 1/5, 1070 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: M 68.3
Federal shareholding: 75% (25% City of Vienna)
Management: Bettina Leidl (since 2022)
Statutory auditor: CONSULTATIO Wirtschaftsprüfung GmbH & Co KG
Legal basis: Federal Law Gazette No. 372/1990[18]
Website: www.mqw.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**3.9**	**3.6**	**4.1**	**5.2**	**8.6**	***120.3%***	**6.5**	**8.0**	**8.0**	**1.5**	***23.0%***
Sum	32	3.9	3.6	4.1	5.2	8.6	*120.3%*	6.5	8.0	8.0	1.5	*23.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	17.9	20.2	22.9	23.2	24.4	*36.4%*
Personnel Expenses	2.7	2.7	3.1	3.1	3.3	*24.4%*
Earnings Before Interests and Taxes (EBIT)	-0.3	1.1	0.1	0.2	-1.6	*351.3%*
Earnings Before Taxes (EBT)	-0.3	1.1	0.0	0.3	-1.6	*346.2%*
Balance Sheet						
Total Assets	43.2	38.2	33.0	26.1	17.8	*-58.8%*
Equity	35.1	29.7	24.1	19.0	9.8	*-72.0%*
Liabilities	6.2	6.1	6.4	6.4	6.2	*-0.4%*
of which under 1 year	*2.1*	*2.1*	*2.2*	*2.5*	*2.6*	*24.5%*
Provisions	1.6	2.2	2.4	0.4	1.5	*-6.4%*
Additional Key Figures						
Equity Ratio %	22.6	28.9	29.2	36.3	23.7	*4.9%*
Cashflow from Earnings	0.0	-0.1	0.0	-0.1	0.0	-
Investments in Intangible Assets, PP&E, and Financial Asse	0.4	0.2	0.6	1.0	2.2	*453.1%*
Headcount (FTE)	39	39	45	46	48	*23.4%*
Company-specific Key Figures						
Number of events Outdoor area	150	200	235	245	220	*46.7%*
Number of page views Homepage MQ	1,540	778	638	753	710	*-53.9%*

[18] Federal law of June 7, 1990 establishing a MuseumsQuartier Establishment and Operating Company

Tasks

Opened in 2001, the MuseumsQuartier Vienna is one of the world's largest complexes dedicated to modern art and culture, offering a wide range of programming spanning performing arts, architecture, music, fashion, theater, dance, literature, children's culture and digital culture. It serves as an "art space" with a total of nine museums, exhibition and event venues, an urban "living space" and meeting point for culturally interested people in Vienna, as well as a "creative space" for around 60 contemporary art and culture initiatives based in quartier21.

Schloss Schönbrunn

KAISERLICH LEBEN

Schloß Schönbrunn Kultur- u. Betriebsges.m.b.H.
Address: Schönbrunner Schloßstraße 47, 1130 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Non-financial corporationS.11; ÖNACE: S 91
Federal shareholding: 100%
Management: Klaus Panholzer (since 2017)
Statutory auditor: Grant Thornton Austria Audit GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Schönbrunn Palace Act, Federal Law Gazette No. 208/1992 as amended
Website: www.schoenbrunn.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Receipts (in mn. €)		**0.4**	**1.4**	**5.6**	**19.3**	**14.0**	**-**	**10.9**	**7.9**	**10.8**	**-3.0**	**-27.7%**
Usufruct fee	45	0.4	1.4	5.6	19.3	14.0	-	10.9	7.9	10.8	-3.0	*-27.7%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	21.3	53.3	79.0	92.7	97.2	*356.6%*
Personnel Expenses	13.5	20.7	24.8	30.1	34.7	*157.1%*
Earnings Before Interests and Taxes (EBIT)	-10.3	4.6	12.3	14.2	13.2	-
Earnings Before Taxes (EBT)	-10.2	4.7	13.4	16.6	15.1	-
Balance Sheet						
Total Assets	81.5	102.0	123.0	133.1	144.7	*77.6%*
Equity	66.8	79.9	90.7	103.5	114.9	*71.9%*
Liabilities	10.3	17.3	26.4	18.8	18.2	*76.7%*
of which under 1 year	*10.0*	*16.8*	*23.7*	*18.7*	*18.0*	*80.0%*
Provisions	4.1	4.6	5.8	10.7	11.5	*181.6%*
Additional Key Figures						
Equity Ratio %	82.0	78.3	73.7	77.7	79.4	*-3.2%*
Cashflow from Earnings	-5.5	9.1	18.4	20.9	20.0	-
Investments in Intangible Assets, PP&E, and Financial Asse	4.7	1.9	3.8	13.7	12.1	*156.0%*
Headcount (FTE)	305	337	381	415	471	*54.4%*
former contract employees of the Federal Government	4	2	2	2	2	*-50.0%*

Tasks

The Schönbrunn Group, registered as Schloß Schönbrunn Kultur- und Betriebsges.m.b.H., manages some of the most important attractions of Austria's imperial heritage on behalf of the Republic of Austria, including Schönbrunn Palace, the Furniture Museum Vienna, the Sisi Museum in the Vienna Hofburg, and Schloss Hof.

The cultural assets owned by the Republic of Austria have been progressively entrusted to the Schönbrunn Group since 1992, starting with Schönbrunn Palace, through usufruct or lease agreements. The Schönbrunn Group's mandate is to generate, through careful and visitor-friendly use of these sites, the funds needed to preserve and restore the historical monuments itself.

Preserving the historical fabric as much as possible is central to this approach. When developing sites for cultural, tourism and leisure offerings, the Schönbrunn Group ensures that modern tourist infrastructure is integrated as unobtrusively as possible.

Financial links with the federal budget

Because the Schönbrunn Group manages the properties entrusted to it on a self-financing basis, there are no disbursement-relevant financial links with the federal budget. Under the existing usufruct and lease agreements, the Schönbrunn Group makes usufruct and lease payments to the Federal Government, which are recorded within CH 45 (Federal Assets).

Schönbrunner-Tiergarten GmbH
Address: Maxingstraße 13b, 1130 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Non-financial corporationS.11; ÖNACE: S 91
Federal shareholding: 100%
Management: Stephan Hering-Hagenbeck (since 2020)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Schönbrunner Zoo Act, Federal Law Gazette No. 420/1991 as amended
Website: www.zoovienna.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**5.4**	**3.0**	**0.4**	**0.4**	**0.3**	***-94.5%***	**0.3**			**-0.3**	**-**
Personnel Payments	40	0.3	0.3	0.3	0.3	0.1	*-50.0%*	0.3			-0.3	-
Economic Subsidy	40	5.1	2.6				-				0.0	-
Pensions Civil Servants	23	0.1	0.1	0.1	0.1	0.2	*111.9%*				0.0	-
Receipts (in mn. €)		**0.3**	**0.4**	**0.3**	**0.4**	**0.2**	***-48.3%***	**0.3**			**-0.3**	**-**
Pensions Civil Servants	23	0.1	0.1	0.1	0.1	0.0	-				0.0	-
Reimbursement for Personnel	40	0.3	0.3	0.3	0.3	0.1	*-50.0%*	0.3			-0.3	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	18.4	33.9	34.4	33.7	33.6	*82.3%*
Personnel Expenses	10.8	12.8	13.5	14.8	15.4	*42.5%*
Earnings Before Interests and Taxes (EBIT)	-3.4	6.9	7.1	4.5	2.6	-
Earnings Before Taxes (EBT)	-3.7	6.9	7.7	5.6	3.7	-
Balance Sheet						
Total Assets	35.0	46.5	53.6	58.3	62.5	*78.3%*
Equity	23.8	33.0	40.5	46.1	49.8	*109.0%*
Liabilities	2.4	2.1	2.8	2.5	2.8	*17.8%*
of which under 1 year	*2.3*	*2.1*	*2.7*	*2.5*	*2.8*	*18.4%*
Provisions	5.5	8.3	7.7	7.3	7.1	*29.1%*
Additional Key Figures						
Equity Ratio %	68.0	70.9	75.7	79.1	79.7	*17.2%*
Cashflow from Earnings	-0.8	9.1	9.6	8.0	6.8	-
Investments in Intangible Assets, PP&E, and Financial Asse	2.1	2.7	4.9	7.0	5.0	*137.4%*
Headcount (FTE)	196	208	208	211	214	*9.2%*
of which civil servants	4	4	4	3	2	*-50.0%*
former contract employees of the Federal Government	5	5	5	5	5	*0.0%*

Tasks

Schönbrunn Zoo, located in the grounds of Schönbrunn Palace, was founded in 1752 as the imperial menagerie of the Habsburgs and is the oldest zoo still in existence in the world. In December 1991, the zoo was spun off from federal administration and the Schönbrunner Tiergarten-Gesellschaft m.b.H. was established, wholly owned by the Republic of Austria. On behalf of the Republic, the company manages the 17-hectare zoo grounds, which provide habitat for around 600 animal species, some of them highly endangered.

Besides being a popular recreational area and tourist attraction, Schönbrunn Zoo's tasks also include research, education and nature and species conservation, and it is today regarded as one of the world's leading scientifically managed zoos. Since 2006, the zoo has drawn around 2 million domestic and international visitors annually, making it—after Schönbrunn Palace—Austria's second most-visited attraction.

Financial links with the federal budget

Under the Schönbrunn Zoo Act, Schönbrunner Tiergarten-Gesellschaft m.b.H. must reimburse the Federal Government for the active-service salary costs of civil servants assigned to the Schönbrunn Zoo Office and contribute toward covering their pension costs. Following the retirement of the last civil servant assigned to the Schönbrunn Zoo Office in 2026, no personnel disbursements or related reimbursements will be budgeted from 2027 onward.

Until 2022, there were also disbursement-relevant financial links in the form of shareholder contributions from the Federal Government. Due to the company's positive economic development, no such payments have been made since 2023, and none are planned for future years either.

SPANISCHE HOFREITSCHULE
LIPIZZANERGESTÜT PIBER

Spanische Hofreitschule-Lipizzanergestüt Piber Ges. öff. Rechts
Address: Michaelerplatz 1, 1010 Vienna
Legal form: Gesellschaft öffentlichen Rechts
Sector according to ESA 2010: Non-financial corporationS.11; ÖNACE: A 01.4
Federal shareholding: 100%
Management: Alexandra Kaszay (since 2026), Maria Patek (interimistisch von 2025 bis 2026), Alfred Hudler (bis 2025)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Spanish Riding School Act , Federal Law Gazette I No. 115/2000 as amended
Website: www.srs.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**0.8**	**0.8**	**0.7**	**3.3**	**5.3**	***596.9%***	**4.7**	**4.7**	**4.7**	**0.0**	***0.1%***
Base Grant	42				2.5	4.5	-	4.5	4.5	4.5	0.0	*0.0%*
Personnel Payments	42	0.3	0.3	0.2	0.2	0.2	*-44.6%*	0.2	0.2	0.2	0.0	*2.6%*
Pensions Civil Servants	23	0.4	0.5	0.5	0.6	0.6	*49.0%*				0.0	-
Receipts (in mn. €)		**0.4**	**0.5**	**0.2**	**0.2**	**0.6**	***66.8%***	**0.2**	**0.2**	**0.2**	**0.0**	**2.6%**
Pensions Civil Servants	23	0.0	0.0	0.0	0.0	0.4	-				0.0	-
Reimbursement for Personnel	42	0.3	0.5	0.2	0.2	0.2	*-44.6%*	0.2	0.2	0.2	0.0	*2.6%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	12.8	14.0	15.5			-
Personnel Expenses	8.0	9.5	9.7			-
Earnings Before Interests and Taxes (EBIT)	-0.5	-2.4	-0.7			-
Earnings Before Taxes (EBT)	-0.5	-2.4	-0.7			-
Balance Sheet						
Total Assets	27.9	27.9	28.3			-
Equity	23.2	21.6	22.1			-
Liabilities	1.2	1.9	1.8			-
of which under 1 year	*1.2*	*1.9*	*1.8*			-
Provisions	3.2	3.7	4.0			-
Additional Key Figures						
Equity Ratio %	81.7	77.6	78.3			-
Cashflow from Earnings	1.5	-0.0	-0.2			-
Investments in Intangible Assets, PP&E, and Financial Asse	1.3	1.5	1.7			-
Headcount (FTE)	156	158	160			-
of which civil servants	*4*	*3*	*2*			-
former contract employees of the Federal Government	*23*	*23*	*22*			-

Tasks
In early 2001, the Spanish Riding School and the Piber Federal Stud were spun off from federal administration and given independent legal status, with the resulting company wholly owned by the Federal Government. Both institutions were merged into a single public-law company and tasked, under the Spanish Riding School Act, with fulfilling certain functions in the public interest. The Spanish Riding School's remit includes, in particular, preserving and traditionally breeding the Lipizzaner horse, upholding the tradition and "high school" of classical riding art, training and caring for the finest Lipizzaner stallions from the Piber Federal Stud, and staging the corresponding performances. Lipizzaner breeding and the management of the related properties in Piber, Styria, are carried out by the Piber Federal Stud.

Financial links with the federal budget
Under § 7 para. 4 of the Spanish Riding School Act, the Federal Government provides the company with a base compensation to cover expenses incurred in fulfilling its statutory tasks, in the following amounts:

- **2025 and 2026:** The base compensation was raised to €4.5 million per year in both years, in order to address a backlog of investment needs (particularly preserving the Winter Riding School and implementing necessary animal welfare improvements) and thereby secure operations on a sustainable basis.
- **2027:** Compared with the 2026 Federal Budget Estimate (BVA), the base compensation remains constant at €4.5 million in the 2027 Draft Budget Estimate (BVA-E).
- **2028:** Compared with the 2027 BVA-E, there is no change to the base compensation provided to the Spanish Riding School.

Mediengruppe Wiener Zeitung

Wiener Zeitung GmbH
Address: Media Quarter Marx 3.3, Maria-Jacobi-Gasse 1, 1030 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Non-financial corporationS.11; ÖNACE: J 58.1
Federal shareholding: 100%
Management: Martin Fleischhacker (bis Mai 2026)
Statutory auditor: LeitnerLeitner GmbH Wirtschaftsprüfer und Steuerberater
Legal basis: WZEVI-Act, Federal Law Gazette I No. 46/2023[19]
Website: www.mediengruppewienerzeitung.at; www.wienerzeitung.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**2.1**	**2.1**	**18.6**	**18.8**	**13.9**	***551.6%***	**11.5**	**16.9**	**16.9**	**5.4**	***47.0%***
Payments pursuant to Sections 9 and 10 of the WZEVI	10			16.5	16.6	9.8	-				0.0	-
Payments pursuant to Sections 9 and 10 of the WZEVI	17					2.0	-	11.5	16.9	16.9	5.4	*47.0%*
Pensions Civil Servants	23	2.1	2.1	2.1	2.2	2.2	*3.4%*				0.0	-
Receipts (in mn. €)		**0.1**	**0.1**	**0.1**	**0.1**	**0.1**	***2.9%***				**0.0**	**-**
Pensions Civil Servants	23	0.1	0.1	0.1	0.1	0.1	*2.9%*				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	23.1	24.6	28.6	17.8	17.1	*-25.9%*
Personnel Expenses	9.7	9.6	17.2	5.8	9.1	*-7.0%*
Earnings Before Interests and Taxes (EBIT)	0.7	1.0	-3.9	0.6	-1.2	-
Earnings Before Taxes (EBT)	0.8	-0.5	-3.0	1.4	-0.7	-
Balance Sheet						
Total Assets	29.6	30.4	34.8	33.2	27.3	*-7.7%*
Equity	22.8	22.4	19.4	20.8	20.1	*-12.0%*
Liabilities	3.3	4.2	6.7	2.9	2.2	*-32.8%*
of which under 1 year	*2.5*	*3.5*	*6.5*	*2.8*	*2.2*	*-12.3%*
Provisions	3.1	3.3	6.0	4.9	5.0	*63.1%*
Additional Key Figures						
Equity Ratio %	77.1	73.6	55.7	62.6	73.5	*-4.7%*
Cashflow from Earnings	0.6	1.1	-3.7	-4.6	-4.2	-
Investments in Intangible Assets, PP&E, and Financial Asse	2.1	0.1	0.0	0.0	0.0	-
Headcount (FTE)	119	128	98	77	83	*-30.2%*

[19] Federal Act on Wiener Zeitung GmbH and the Establishment of an Electronic Federal Publication and Information Platform – WZEVI Act, as originally issued: Federal Law Gazette I No. 46/2023.

Tasks
Published on May 19, 2023, the Federal Act on Wiener Zeitung GmbH and the Establishment of an Electronic Federal Publication and Information Platform – the WZEVI Act (Federal Law Gazette I No. 46/2023) – newly defines the statutory tasks of Wiener Zeitung GmbH. These include publishing the Wiener Zeitung newspaper and operating the Federal Government's electronic publication and information platform, as well as the Media Hub Austria. Wiener Zeitung GmbH is the publisher of the "Wiener Zeitung".

- **2025:** In financial year 2025, the financing contribution under § 12 para. 6 in conjunction with § 10 of the WZEVI Act was temporarily reduced from €16.5 million to €11.5 million.
- **2026:** In the 2026 Federal Budget Estimate (BVA), the financing contribution under § 12 para. 6 in conjunction with § 10 of the WZEVI Act remains temporarily reduced to €11.5 million.
- **2027 and 2028:** In the 2027 and 2028 Draft Budget Estimates (BVA-E), the original financing contribution under § 10 of the WZEVI Act, amounting to €16.5 million, is budgeted.
- **Outlook:** No significant changes are currently expected.

4.6. Supervision & Regulation

Supervision and regulation are key instruments for ensuring a functioning, safe and fair economic and social system. They serve to protect public interests, safeguard competition, and ensure compliance with legal and regulatory requirements across various sectors. In Austria, numerous institutions with public sector participation carry out supervisory, monitoring and regulatory functions.

Twelve shareholdings are assigned to the Supervision & Regulation cluster, none of which is among the Top 10 Units.

Table 25: Shareholdings in the Supervision & Regulation Cluster

2025	Revenue	Total Assets	Personnel			Payments and Receipts	
	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE	in mn €	in mn €
Remaining Units	**821.4**	**1,092.4**	**3,616**	**506.6**	**140.1**	**212.3**	
Abschlussprüferaufsichtsbehörde (APAB)	1.9	0.6	11	1.4	132.7	0.7	
Austria	4.8	1.9	28	2.2	79.1	3.3	
Austro Control	420.1	712.1	1,167	230.9	197.9	13.4	
Bundesanstalt Fachstelle Normungsbeteiligung	0.4	0.4	3	0.3	81.5	0.4	
Energie - Control Austria	25.1	11.5	123	15.4	124.7	2.3	
Finanzmarktaufsichtsbehörde (FMA)	102.7	129.8	443	69.4	156.5	5.1	
Monopolverwaltung GmbH	6.8	4.6	26	3.2	122.6		
Nationale Anti-Doping Agentur Austria GmbH	4.4	1.8	15	2.2	143.8	3.6	
Österreichische Agentur für Gesundheit und Ernährungssicherheit GmbH (AGES)	222.9	170.9	1,591	159.9	100.5	139.6	
Rundfunk- und Telekom RegulierungsGmbH	27.1	55.9	166	17.8	107.4	41.7	
Fachstelle Tierhaltung						0.9	
Schienen- Control GmbH	5.2	2.8	44	4.1	92.4	1.3	
Sum	**821.4**	**1,092.4**	**3,616**	**506.6**	**140.1**	**212.3**	**0.0**

Revenue: In terms of revenue, Austro Control is by far the largest contributor, with €420.1 million (51.1%), followed by AGES and the FMA, with €222.9 million and €102.7 million, respectively. In total, the Supervision & Regulation cluster generates revenue and other operating income of €821.4 million.

Staff numbers (in FTE): Staff numbers (full-time equivalents) also vary considerably across the individual entities. AGES and Austro Control in particular record high staff numbers (in FTE), accounting for 44.0% and 32.3% of the cluster total, respectively.

Personnel expenditure per FTE: Average personnel expenditure per FTE in this cluster is relatively high. Austro Control and the FMA record the highest figures in this category, at €197,900 and €156,500, respectively. The National Anti-Doping Agency, APAB, Energie-Control, and Monopolverwaltung GmbH also record comparatively high values.

Disbursements: Disbursements (general budget – excluding CH 23 Pensions for civil servants) for 2025 amounted to €212.3 million for the Supervision & Regulation cluster. For 2026, disbursements of €217.0 million are budgeted. Over the five-year comparison (2021–2025), disbursements in this cluster increased by 14.9%. Particularly strong increases were recorded by Austro Control (59.4%), the Austrian Regulatory Authority for Broadcasting and Telecommunications (RTR) (532.5%), and Schienen-Control GmbH (80.6%).

Disbursements within the cluster are very unevenly distributed. By far the largest share is attributable to AGES, with disbursements of €139.6 million, corresponding to 65.8% of the cluster's total disbursements. This is followed by RTR and Austro Control, with disbursements of €41.7 million and €13.4 million, respectively.

Statutory auditoraufsichtsbehörde (APAB)
Address: Brucknerstraße 8/6, 1040 Vienna
Legal form: Public-law institution
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management board: Peter Hofbauer (since 2016), Michael Komarek (since 2019)
Statutory auditor: CONSULTATIO Wirtschaftsprüfung GmbH & Co KG
Legal basis: Auditor Oversight Act - APAG, Federal Law Gazette I No. 83/2016 as amended
Website: www.apab.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**0.5**	**0.5**	**0.5**	**0.5**	**0.7**	***40.0%***	**0.7**	**0.7**	**0.7**	**0.0**	***0.0%***
Federal contribution pursuant to Section 21 Paragraph 4 APAG	45	0.5	0.5	0.5	0.5	0.7	*40.0%*	0.7	0.7	0.7	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	1.6	1.7	1.7	1.8	1.9	*19.9%*
Personnel Expenses	1.1	1.2	1.3	1.3	1.4	*32.3%*
Earnings Before Interests and Taxes (EBIT)	0.0	-0.0	-0.1	-0.1	0.0	-
Earnings Before Taxes (EBT)	0.0	-0.0	-0.1	-0.1	0.0	-
Balance Sheet						
Total Assets	0.8	0.9	1.4	0.5	0.6	*-32.1%*
Equity	0.4	0.4	0.3	0.2	0.3	*-31.1%*
Liabilities	0.1	0.1	0.1	0.1	0.1	*11.4%*
of which under 1 year	*0.1*	*0.1*	*0.1*	*0.1*	*0.1*	*11.4%*
Provisions	0.2	0.2	0.2	0.2	0.2	*17.0%*
Additional Key Figures						
Equity Ratio %	48.7	42.3	22.6	44.2	49.3	*1.2%*
Cashflow from Earnings	0.1	0.0	-0.0	-0.0	0.1	*3.9%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.1	0.0	0.0	0.0	0.0	-
Headcount (FTE)	10	11	11	10	11	*5.0%*

Tasks

The Auditor Oversight Body is an independent supervisory authority for statutory auditors and audit firms, free from external instructions. The Auditor Oversight Body ("APAB") was established as a public-law institution through the appointment of its management board. APAB operates under the legal oversight of the Federal Minister of Finance and is responsible for supervising statutory auditors and audit firms, as well as determining the conditions under which they are authorized to carry out statutory audits. It also acts as an administrative penal authority. Its key legal bases are the Auditor Oversight Act (APAG) and EU Regulation No. 537/2014.

Financial links with the federal budget

Under § 21 para. 4 of the APAG, the Federal Government provides APAB with a contribution for the tasks it performs in the general public interest.

Agentur für Qualitätssicherung und Akkreditierung Austria
Address: Franz-Klein-Gasse 5, 1190 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Jürgen Petersen (since 2019)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal basis: Higher Education Quality Assurance Act, Federal Law Gazette I No. 74/2011 as amended
Website: www.aq.ac.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**2.1**	**2.1**	**2.3**	**3.1**	**3.3**	***59.4%***	**3.2**	**3.2**	**3.2**	**0.0**	***0.0%***
Sum	31	2.1	2.1	2.3	3.1	3.3	*59.4%*	3.2	3.2	3.2	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	3.0	3.2	2.8	4.2	4.8	*59.9%*
Personnel Expenses	1.8	1.9	1.9	2.4	2.2	*22.7%*
Earnings Before Interests and Taxes (EBIT)	-0.1	-0.1	-0.1	0.2	0.5	-
Earnings Before Taxes (EBT)	-0.1	-0.1	-0.1	0.2	0.5	-
Balance Sheet						
Total Assets	1.0	1.0	0.9	0.7	1.9	*99.7%*
Equity	0.3	0.2	0.2	0.2	1.2	*268.6%*
Liabilities	0.5	0.6	0.6	0.4	0.5	*11.5%*
of which under 1 year	*0.5*	*0.6*	*0.6*	*0.4*	*0.5*	*11.5%*
Provisions	0.1	0.1	0.4	0.1	0.2	*17.1%*
Additional Key Figures						
Equity Ratio %	51.9	45.5	38.4	46.8	80.6	*55.3%*
Cashflow from Earnings	-0.1	-0.0	0.0	0.2	0.6	-
Investments in Intangible Assets, PP&E, and Financial Asse	0.1	0.0	0.0	0.1	0.1	*22.3%*
Headcount (FTE)	31	30	28	32	28	*-9.6%*
of which civil servants	2	2	2	2	2	*0.0%*
former contract employees of the Federal Government	3	3	3	2	2	*-23.1%*

Tasks

The Agency for Quality Assurance and Accreditation Austria (AQ Austria) was established on March 1, 2012, under the Higher Education Quality Assurance Act as the quality assurance agency for Austrian higher education institutions. In accordance with its statutory mandate, AQ Austria is responsible for the entire higher education sector in Austria.

Financial links with the federal budget

Federal funds are provided by the Federal Ministry of Women's Affairs, Science and Research. The amount of federal funding is determined taking into account both the Federal Government's financial capacity and AQ Austria's own revenues, in such a way that the agency's governing bodies are able to fulfil their designated tasks.

Austro Control Österreichische Gesellschaft für Zivilluftfahrt mbH (Austro Control)
Address: Schnirchgasse 17, 1030 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Non-financial corporation S.11; ÖNACE:H 52.2
Federal shareholding: 100%
Management: Elisabeth Landrichter (since 2024), Philipp Piber (since 2022)
Statutory auditor: Grant Thornton Austria Audit GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Federal Act on Austro Control GmbH, Federal Law Gazette No. 898/1993 as amended[20]
Website: www.austrocontrol.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**12.7**	**13.0**	**2.9**	**6.0**	**13.4**	***5.7%***	**13.1**	**17.4**	**18.1**	**4.3**	***32.8%***
Aviation Authority Activities	41	12.7	13.0	2.9	6.0	13.4	*5.7%*	13.1	17.4	18.1	4.3	*32.8%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	166.9	302.9	352.6	367.9	420.1	*151.7%*
Personnel Expenses	147.2	179.2	209.3	218.9	230.9	*56.8%*
Earnings Before Interests and Taxes (EBIT)	-56.7	44.7	60.6	64.9	91.9	-
Earnings Before Taxes (EBT)	-55.8	23.5	54.7	58.2	84.1	-
Balance Sheet						
Total Assets	568.0	532.0	575.5	618.0	712.1	*25.4%*
Equity	-3.4	5.3	47.2	92.0	155.6	-
Liabilities	93.2	43.2	33.8	31.2	35.7	*-61.7%*
of which under 1 year	*93.2*	*43.2*	*33.8*	*31.2*	*35.7*	*-61.7%*
Provisions	463.5	471.3	479.1	482.1	512.6	*10.6%*
Additional Key Figures						
Equity Ratio %	-0.6	1.0	8.2	14.9	21.8	-
Cashflow from Earnings	-29.7	70.7	73.2	82.0	107.9	-
Investments in Intangible Assets, PP&E, and Financial Asse	49.6	23.7	29.1	51.8	247.3	*399.0%*
Headcount (FTE)	1,066	1,073	1,108	1,127	1,167	*9.4%*

[20] and the Aviation Act, Federal Law Gazette No. 253/1957 as amended.

Tasks
ACG emerged in 1993 from the Federal Office of Civil Aviation and is responsible for the safe and economically efficient conduct of air traffic in Austrian airspace. Austro Control's responsibilities are organized into two business divisions: the regulatory functions as the Aviation Agency (LFA), and Air Navigation Services (ANS), which covers primarily operational tasks. Under § 11 para. 1 of the 1993 ACG Act, ACG provides official aviation services on behalf of the Federal Government that serve the public interest. These include:

- Monitoring compliance with air traffic regulations;
- Certifying aircraft and inspecting their airworthiness and operational fitness;
- Supervising maintenance and aviation operators;
- Issuing civil aviation personnel identity documents;
- Participating in search and rescue operations;
- Assisting in the inspection and clearance of aviation obstacles;
- Registering and conducting market surveillance of drones;
- Issuing "drone pilot licenses"; and
- Providing services in the interest of national defense.

Financial links with the federal budget
Under § 11 para. 3 of the 1993 ACG Act, the Federal Ministry for Innovation, Mobility and Infrastructure (BMIMI), in agreement with the Federal Ministry of Finance (BMF), must conclude a framework agreement covering the official aviation services the Aviation Agency provides on behalf of the Federal Government, to the extent these cannot be cost-covered through fees (cost-coverage principle). This agreement can be concluded for multiple years, with the amount calculated based on services actually used or revenue actually foregone. The current framework agreement covers 2025–2026.

- **2025 and 2026:** A two-year framework agreement for 2025–2026 provides a maximum of €13.0 million annually, in line with the level of the previous 2021–2024 framework agreement. The slightly higher 2025 outturn of €13.4 million reflects a €0.4 million supplementary payment for 2024.
- **From 2027** onward, a new framework agreement—including its term and specific budgetary structure—is to be concluded already in 2026.

Bundesanstalt Fachstelle Normungsbeteiligung
Address: Stubenring 8-10, 1010 Vienna
Legal form: Sonstiger Rechtsträger (Other legal entity)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Authorized representative: Herbert Weissensteiner (since 2023)
Statutory auditor: Casapicola & Gross Wirtschaftsprüfungs- und Steuerberatungs GmbH
Legal basis: Standardization Participation Act (FNBG)[21]
Website: https://normenbeteiligen.at/

Links with the federal budget In mn. €	CH	Outturn 2021	2022	2023	2024	Preliminary Outturn 2025	2021/25 in %	BVA 2026	BVA-E 2027	BVA-E 2028	Δ BVA 26/BVA-E 27 mn. €	%
Payments (in mn. €)				**0.1**	**0.4**	**0.4**	**-**	**0.4**	**0.4**	**0.4**	**0.0**	***0.0%***
Sum	21			0.1	0.4	0.4	-	0.4	0.4	0.4	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue			0.3	0.4	0.4	-
Personnel Expenses			0.0	0.2	0.3	-
Earnings Before Interests and Taxes (EBIT)				0.1	0.1	-
Earnings Before Taxes (EBT)				0.1	0.1	-
Balance Sheet						
Total Assets			0.2	0.3	0.4	-
Equity				0.3	0.4	-
Liabilities			0.0	0.0	0.0	-
Provisions			0.0	0.0	0.0	-
Additional Key Figures						
Equity Ratio %			98.3	94.9	95.0	-
Cashflow from Earnings			0.2	0.1	0.1	-
Investments in Intangible Assets, PP&E, and Financial Asse				-0.0	-0.0	-
Headcount (FTE)				2	3	-

[21] Federal Law Gazette I No. 218/2022

Tasks
Based on the Standardization Participation Act (FNBG; Federal Law Gazette I No. 218/2022), the federal institution "Fachstelle Normungsbeteiligung" was established in 2023 to represent the interests of consumers and people with disabilities in the standardization process. It became fully operational during the course of 2024.

The institution's main tasks are set out in the FNBG. These include representing the interests of consumers and people with disabilities in standardization, monitoring standardization work, and actively participating in subject-specific committees and working groups. As the successor organization to the Consumer Council Office, the institution is, under § 20 of the Product Safety Act, a member of the Product Safety Advisory Board and advises the ministry on fundamental consumer protection issues relating to dangerous products, the prevention of household, leisure and sports accidents, and market surveillance.

Financial links with the federal budget
Under § 7 of the FNBG, the costs of the institution's operations are covered by the Federal Ministry of Labor, Social Affairs, Health, Care and Consumer Protection through annual contributions. The institution would also be entitled to accept funding from other federal legal entities.

Provisionally, annual funding needs of approximately €400,000 are anticipated, primarily for personnel costs. During the 2023/24 build-up phase, needs were lower, and any funding surplus is credited against future contributions.

- **2025:** No changes compared to the previous year.
- **2026:** No changes are currently planned; an inflation adjustment is intended.
- **2027:** No significant changes to implementation are planned.
- **2028:** No significant changes to implementation are planned.

Energie-Control Austria
Address: Rudolfsplatz 13a, 1010 Vienna
Legal form: Public-law institution
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management board: Michael Strebl (since 2026), Alfons Haber (since 2021), Wolfgang Urbantschitsch (bis 2026)
Statutory auditor: RSM Austria Holding Steuerberatung und Wirtschaftsprüfung GmbH
Legal basis: Energie-Control-Act, Federal Law Gazette I No. 110/2010 as amended
Website: www.e-control.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)				**2.1**	**2.0**	**2.3**	**-**	**1.9**	**1.9**	**1.9**	**0.0**	***1.5%***
Operating expenses	43			2.1	2.0	1.3	-				0.0	-
Operating expenses	40					1.0	-	1.9	1.9	1.9	0.0	*1.5%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	19.1	10.8	22.9	24.5	25.1	*31.9%*
Personnel Expenses	11.5	6.2	13.3	14.4	15.4	*33.5%*
Earnings Before Interests and Taxes (EBIT)	-0.0	0.7	-0.0	0.1	-0.0	-
Earnings Before Taxes (EBT)	-0.1	0.7	0.0	0.1	0.1	-
Balance Sheet						
Total Assets	9.5	7.8	6.5	11.3	11.5	*22.1%*
Equity	0.0	0.0	0.0	0.0	0.0	-
Liabilities	6.0	4.5	2.5	6.1	6.3	*5.2%*
of which under 1 year	*3.9*	*4.5*	*2.5*	*5.5*	*5.5*	*40.6%*
Provisions	2.6	2.5	2.5	3.2	3.1	*19.2%*
Additional Key Figures						
Equity Ratio %	0.4	0.4	0.5	8.4	8.7	-
Cashflow from Earnings	0.5	0.7	0.7	4.9	0.9	*77.1%*
Investments in Intangible Assets, PP&E, and Financial Asse	1.1	0.1	1.0	0.6	-0.0	-
Headcount (FTE)	117	122	116	127	123	*4.9%*

Tasks

Energie-Control Austria for the Regulation of the Electricity and Natural Gas Industries (E-Control) was established as a public-law institution by the Federal Act on the Regulatory Authority for the Electricity and Natural Gas Industries (Federal Law Gazette I No. 110/2010). It is tasked with ensuring a competitive, secure and environmentally sustainable internal electricity and natural gas market and the opening of this market to all customers and suppliers within the Community, as well as with guaranteeing the appropriate conditions for electricity and gas networks to be operated effectively and reliably, taking long-term goals into account.

Financial links with the federal budget

Under § 32 of the Energie-Control Act, the Federal Government plans to reimburse €1.0 million in non-regulatory costs in 2027 and 2028. In addition, under § 69 of the Energy Efficiency Act, the Federal Government provides €0.9 million to E-Control in connection with the statutory tasks assigned to it as an authority.

Fachstelle für tiergerechte Tierhaltung und Tierschutz
Address: Veterinärplatz 1, 1210 Vienna
Legal form: Public-law institution with its own legal personality
Sector according to ESA 2010: Central government S.1311; ÖNACE: 74.99-0
Federal shareholding: 100%
Management: Martina Dörflinger (since 2025)
Statutory auditor: Not yet appointed
Legal basis: Federal Law Gazette I No. 118/2004; § 18a para. 1 of the Animal Welfare Act (TSchG), as amended by Federal Law Gazette I No. 124/2024
Website: https://www.tierschutzkonform.at/, https://www.qualzuchtkommission.at/

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)						**0.9**	**-**	**1.0**	**1.0**	**1.0**	**0.0**	***0.0%***
Donations pursuant to Section 18a Paragraph 11a of the Animal Welfare Act	24					0.9	-	0.9	0.9	0.9	0.0	*0.0%*
Other	24						-	0.0	0.0	0.0	0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %		

Tasks

The Center for Species-Appropriate Animal Husbandry and Animal Welfare ("the Center") is, under § 18a para. 1 of the Animal Welfare Act as amended by Federal Law Gazette I No. 124/2024, a federal public-law institution with its own legal personality, subordinate to the Federal Minister of Labor, Social Affairs, Health, Care and Consumer Protection. It serves as the central information and assessment body in the field of animal welfare and must, in carrying out its activities, take into account the state of science and research, as well as social, economic and practical developments. The Center's activities are not profit-oriented, and any remaining assets upon its dissolution pass to the Federal Government.

Under § 18a para. 2 of the TSchG, the Center's tasks include, in particular:

- Assessing housing systems and technical equipment for animal husbandry;
- Assessing keeping systems and stable facilities, as well as pet accommodation and pet accessories;
- Conducting evaluations and awarding animal welfare labels under § 18;

- Acting as the national contact point on animal welfare matters, on behalf of the Federal Minister of Health;
- Collecting and maintaining scientific and legal foundations relating to animal welfare;
- Issuing expert opinions and contributing to handbooks and checklists on animal welfare issues;
- Serving as the administrative office of the Breeding Distress Commission (Qualzuchtkommission) under § 22c, coordinating its administration, defining administrative procedures, and receiving applications;
- Publishing guidelines, definitions, recommendations, decisions, and anonymized expert opinions or assessments;
- Developing guidelines and quality criteria for voluntary certification of breeding operations or individual breeding animals;
- Informing authorities about the evaluation and assessment of measure programs or the results of animal assessments.

Financial links with the federal budget
Under § 18a para. 11a of the TSchG, the Federal Minister of Social Affairs, Health, Care and Consumer Protection provides annual contributions to the Center based on its work program, budget proposal, and previous financial statement, subject to the annual Federal Finance Act, to cover the Center's costs and tasks, including necessary personnel and operating costs, and all expenses required to achieve its objectives. These contributions are paid in two advance installments, due by November 30 of the current year and by May 31 of the respective calendar year.

- **2025:** A total of €0.9 million was disbursed for ongoing operations in 2025. Since 2025, the Center has also taken over the administrative office of the Breeding Distress Commission (QZK). In addition to the start-up funding already disbursed the previous year, €0.7 million was transferred, and €0.2 million was paid out under the 2026 financing agreement.
- **2026:** Funding of €0.9 million for ongoing operations was agreed for 2026 (of which the first installment of €0.2 million was already transferred in December 2025). The second installment of €0.73 million was disbursed in April 2026. In addition, a payment of €0.04 million was made in March 2026 to cover expense reimbursements and meeting allowances for QZK members.
- **2027:** No significant changes to implementation are planned.
- **2028:** No significant changes to implementation are planned.

Finanzmarktaufsichtsbehörde (FMA)
Address: Otto-Wagner-Platz 5, 1090 Vienna
Legal form: Public-law institution
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management board: Helmut Ettl (since 2008 und bis Oktober 2026), Oliver Schütz (ab November 2026), Mariana Kühnel (since 2025)
Statutory auditor: Deloitte Tax Wirtschaftsprüfungs GmbH
Legal basis: Financial Market Authority Act, Federal Law Gazette I No. 97/2001 as amended; Federal Law Gazette I No. 5/2025
Website: www.fma.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**6.8**	**7.6**	**7.5**	**7.6**	**7.4**	***8.1%***	**8.6**	**8.6**	**8.6**	**0.0**	***-0.4%***
Federal contribution pursuant to Sections 19 and 23a FMABG	45	4.5	4.5	5.1	5.1	5.1	*13.3%*	6.6	6.6	6.6	0.0	*0.0%*
Personnel Payments	15	1.6	2.4	1.7	1.7	1.4	*-12.7%*	2.0	2.0	2.0	0.0	*-1.5%*
Pensions Civil Servants	23	0.7	0.7	0.7	0.8	0.8	*22.7%*				0.0	-
Receipts (in mn. €)		**2.0**	**2.8**	**2.1**	**2.1**	**1.7**	***-13.1%***	**2.0**	**2.0**	**2.0**	**0.0**	**-1.5%**
Pensions Civil Servants	23	0.4	0.4	0.4	0.4	0.3	*-15.0%*				0.0	-
Reimbursement for Personnel	15	1.6	2.4	1.7	1.7	1.4	*-12.7%*	2.0	2.0	2.0	0.0	*-1.5%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	74.8	78.3	88.3	98.2	102.7	*37.3%*
Personnel Expenses	48.1	51.1	58.5	64.8	69.4	*44.1%*
Earnings Before Interests and Taxes (EBIT)	0.1	0.0	-0.9	-0.5	-0.4	-
Balance Sheet						
Total Assets	111.8	113.0	117.2	118.6	129.8	*16.1%*
Equity	4.2	4.6	5.0	5.9	6.1	*45.5%*
Liabilities	95.5	95.6	98.9	99.1	108.1	*13.2%*
of which under 1 year	*84.9*	*85.2*	*88.0*	*88.3*	*97.2*	*14.5%*
Provisions	12.0	12.8	13.3	13.7	15.6	*29.5%*
Additional Key Figures						
Equity Ratio %	3.8	4.1	10.8	12.5	12.1	*218.4%*
Cashflow from Earnings	7.9	-3.1	1.9	2.3	1.7	*-78.6%*
Investments in Intangible Assets, PP&E, and Financial Asse	1.3	2.2	2.4	0.6	1.3	*1.8%*
Headcount (FTE)	394	400	422	433	443	*12.6%*
of which civil servants	11	10	10	9	7	*-34.0%*
former contract employees of the Federal Government	5	4	4	2	2	*-53.3%*

Tasks
The Financial Market Authority is an independent supervisory authority for banks, insurance companies, securities and pension funds, free from external instructions. As a public-law institution, it is responsible for supervising credit institutions, payment institutions, insurance undertakings, pension funds, occupational provident funds, investment funds, licensed securities service providers, rating agencies and stock exchanges, as well as prospectus oversight. It monitors the orderliness of trading in listed securities and issuers' compliance with disclosure and organizational obligations, combats the unauthorized offering of financial services, and works preventively against money laundering and terrorist financing.

The FMA is an integral part of the "European System of Financial Supervision," represents Austria in the relevant European institutions, and actively cooperates within the network of supervisors.

Financial links with the federal budget
Under § 19 para. 4 of the Financial Market Authority Act (FMABG), the Federal Government is required to provide the FMA with an annual federal contribution. This contribution covers supervisory costs that cannot be covered by contributions from supervised entities.

In addition, § 23a of the FMABG provides for a separate annual federal contribution to finance the so-called "Regulatory Sandbox." This serves to test financial products and innovations and supports the further development of the financial market within the framework of existing supervisory requirements.

Monopolverwaltung GmbH
Address: Am Belvedere 10 – Top 11, 1100 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Hannes Hofer (since 2015)
Statutory auditor: LeitnerLeitner GmbH Wirtschaftsprüfer und Steuerberater
Legal basis: Tobacco Monopoly Act 1996, Federal Law Gazette No. 830/1995 as amended
Website: www.mvg.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %					
Profit and Loss Statement											
Sales Revenue	5.7	6.1	6.5	6.9	6.8	*19.7%*					
Personnel Expenses	2.0	2.3	2.6	3.0	3.2	*57.7%*					
Earnings Before Interests and Taxes (EBIT)	1.3	1.1	0.8	0.5	1.0	*-25.6%*					
Earnings Before Taxes (EBT)	0.0	0.0	-0.0	0.0	-0.0	-					
Balance Sheet											
Total Assets	4.9	4.6	4.3	4.1	4.6	*-6.2%*					
Equity	1.8	1.8	1.8	1.8	1.8	*0.0%*					
Liabilities	1.8	1.7	1.5	1.2	1.7	*-4.6%*					
of which under 1 year	*1.8*	*1.7*	*1.5*	*1.2*	*1.7*	*-4.6%*					
Provisions	1.2	1.1	1.0	0.9	0.9	*-22.8%*					
Additional Key Figures											
Equity Ratio %	37.3	39.7	42.1	44.7	39.8	*6.7%*					
Cashflow from Earnings	0.4	0.4	0.4	0.2	0.2	*-47.2%*					
Investments in Intangible Assets, PP&E, and Financial Asse	0.6	0.2	0.2	0.3	0.4	*-18.9%*					
Headcount (FTE)	21	23	25	27	26	*26.7%*					
Company-specific Key Figures											
Percentage of customers with preferential treatment at tobacco shops	1	1	1	1	1	*1.6%*					

Tasks

Monopolverwaltung GmbH (MVG) is entrusted with administering the tobacco monopoly and awards tobacconist licenses (Tabaktrafiken) with territorial protection. This safeguards nationwide access to tobacco products and creates a basis for self-employment for people with disabilities. The tobacco monopoly was established roughly 240 years ago: with the Tobacco Patent of 1784, Emperor Joseph II entrusted disabled war veterans and war widows with running tobacconist shops. As of December 31, 2025, Austria has 2,120 specialized tobacco shops and 2,188 tobacco sales points ensuring the controlled distribution of sensitive consumer goods. A total of 1,177 tobacconist shops are operated by people with disabilities as of that date.

Financial links with the federal budget

MVG generates its revenue mainly from the monopoly levy paid by tobacco wholesalers. Any portion of these fees exceeding MVG's cost coverage must be paid into the Solidarity and Structural Fund. As a result, there is no financial link between the financing of MVG's operations and the federal budget.

Nationale Anti-Doping Agentur Austria GmbH
Address: Gertrude-Fröhlich-Sandner-Straße 13/Top 6, 1100 Vienna
Legal form: Non-profit GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: S 93.1
Federal shareholding: 55%
Management: Michael Cepic (since 2012)
Statutory auditor: No obligation, as a small GmbH under § 268 of the Austrian Commercial Code (UGB)
Legal basis: Federal Law Gazette I No. 152/2020[22] as amended
Website: www.nada.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**2.5**	**2.9**	**3.3**	**3.5**	**3.6**	***42.2%***	**3.4**	**3.5**	**3.6**	**0.0**	***1.3%***
Sum	17	2.5	2.9	3.3	3.5	3.6	*42.2%*	3.4	3.5	3.6	0.0	*1.3%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	3.2	3.6	4.0	4.2	4.4	*38.4%*
Personnel Expenses	1.6	1.6	2.0	2.2	2.2	*37.6%*
Earnings Before Interests and Taxes (EBIT)	0.1	0.1	0.1	-0.0	0.2	*188.0%*
Earnings Before Taxes (EBT)	0.1	0.1	0.1	-0.0	0.2	*187.3%*
Balance Sheet						
Total Assets	1.7	1.6	1.7	1.5	1.8	*2.8%*
Equity	1.0	1.0	1.1	1.0	1.2	*13.1%*
Liabilities	0.2	0.1	0.3	0.2	0.3	*32.5%*
of which under 1 year	*0.2*	*0.1*	*0.3*	*0.2*	*0.3*	*32.5%*
Provisions	0.3	0.4	0.3	0.3	0.3	*-14.8%*
Additional Key Figures						
Equity Ratio %	60.7	66.0	64.7	62.2	66.7	*9.9%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.2	0.2	0.1	0.0	0.0	-
Headcount (FTE)	14	13	14	15	15	*7.1%*
Company-specific Key Figures						
Number of doping controls at the national level	2,448	2,263	2,344	2,420	2,350	*-4.0%*
Number of tests ordered	813	568	475	481	680	*-16.4%*
Visits to the NADA Austria website	160,959	158,688	177,928	206,440	266,379	*65.5%*

[22] Federal Act for the Prevention of Doping in Sport (Anti-Doping Federal Act 2021 – ADBG 2021)

Tasks
The National Anti-Doping Agency GmbH (NADA Austria) was established on July 1, 2008, as a limited liability company (GmbH) headquartered in Vienna. It assumes the statutory obligations of the "Independent Doping Control Body" within the meaning of the Anti-Doping Federal Act 2021, as amended. NADA Austria's main task is to combat doping in sport through an efficient, modern doping control system and prevention efforts focused on education, information and awareness-raising.

Financial links with the federal budget

- **2025 to 2028:** To cover the company's administrative costs and enable it to carry out its tasks, the Federal Government, under § 5 para. 5 of the Anti-Doping Federal Act 2021 (ADBG 2021), provided a total contribution of €3.56 million to NADA Austria in 2025. The 2026 Federal Budget Estimate (BVA) budgets €3.427 million for this purpose. The 2027 and 2028 Draft Budget Estimates (BVA-E) budget €3.47 million and €3.58 million, respectively.
- **Outlook:** Under § 5 para. 5 of the ADBG 2021, the Federal Government provides an annual contribution of at least €2.0 million to cover the company's administrative costs and enable it to fulfil its tasks.

Österreichische Agentur für Gesundheit und Ernährungssicherheit GmbH (AGES)
Address: Spargelfeldstraße 191, 1220 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: N 71.2
Federal shareholding: 100%
Management: Anton Reinl (since 2019), Johannes Pleiner-Duxneuner (since 2024)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal basis: Health and Food Safety Act (GESG); Federal Law Gazette I No. 63/2002
Website: www.ages.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**174.0**	**146.1**	**111.7**	**156.0**	**166.8**	***-4.1%***	**125.3**	**140.6**	**139.8**	**15.3**	***12.2%***
Base Compensation	42	21.8	21.8	21.8	28.2	31.5	*44.4%*	31.5	31.5	31.5	0.0	*0.0%*
Base Compensation	24	55.9	55.9	49.9	62.2	67.0	*19.9%*	67.0	67.0	67.0	0.0	*0.0%*
Drug Supply	24				28.5	29.3	-	3.0	19.0	19.0	16.0	*533.3%*
Covid-19-Remuneration	24	65.6	36.3	6.1	0.3	0.0	-				0.0	-
Other contracts/compensation	24	1.2	1.3	2.0	2.6	4.4	*272.0%*	3.6	3.6	3.6	0.0	*0.0%*
Other contracts/compensation	42	1.2	1.2	1.7	1.7	1.9	*58.3%*	1.8	1.8	1.8	0.0	*0.0%*
Other contracts/compensation	43	3.5	5.1	5.2	6.1	5.5	*57.1%*	5.5	5.5	5.5	0.0	*0.0%*
Personnel Payments	24	8.8	7.4	6.6	6.5	5.6	*-36.9%*	5.6	4.9	4.2	-0.6	*-11.3%*
Personnel Payments	42	8.2	8.0	7.4	7.0	6.9	*-16.4%*	7.3	7.3	7.2	-0.1	*-0.7%*
Pensions Civil Servants	23	7.7	9.1	10.9	12.9	14.7	*90.8%*				0.0	-
Receipts (in mn. €)		**21.8**	**19.7**	**18.0**	**17.3**	**16.1**	***-26.4%***	**12.9**	**12.2**	**11.4**	**-0.7**	**-5.3%**
Pensions Civil Servants	23	4.8	4.3	3.9	3.8	3.6	*-24.5%*				0.0	-
Reimbursement for Personnel	24	8.8	7.4	6.6	6.5	5.6	*-36.9%*	5.6	4.9	4.2	-0.6	*-11.3%*
Reimbursement for Personnel	42	8.2	8.0	7.4	7.0	6.9	*-16.4%*	7.3	7.3	7.2	0.0	*-0.7%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	221.7	198.3	179.2	206.7	222.9	*0.6%*
Personnel Expenses	116.4	123.2	128.1	142.5	159.9	*37.3%*
Earnings Before Interests and Taxes (EBIT)	17.5	2.0	-12.9	-3.4	-4.3	-
Earnings Before Taxes (EBT)	17.2	1.9	-10.6	-0.9	-2.7	-
Balance Sheet						
Total Assets	152.2	162.8	157.9	161.0	170.9	*12.3%*
Equity	70.1	72.0	60.6	59.2	56.1	*-20.0%*
Liabilities	13.2	10.4	12.0	11.9	14.9	*12.4%*
of which under 1 year	*13.2*	*10.4*	*12.0*	*11.9*	*14.9*	*12.4%*
Provisions	35.1	39.0	39.6	40.0	45.0	*28.3%*
Additional Key Figures						
Equity Ratio %	49.8	45.6	39.4	37.5	33.2	*-33.3%*
Cashflow from Earnings	24.9	10.5	-3.2	7.7	4.7	*-81.1%*
Investments in Intangible Assets, PP&E, and Financial Asse	13.5	13.2	7.1	8.4	9.4	*-29.9%*
Headcount (FTE)	1,474	1,517	1,504	1,547	1,591	*7.9%*
of which civil servants	190	168	145	127	107	*-44.0%*
former contract employees of the Federal Government	235	224	215	202	185	*-21.1%*
Company-specific Key Figures						
Examinations according to the "Health Surveillance of Prostitution" Ordinance	39,419	56,210	59,969	60,086	64,107	*62.6%*
Official veterinary monitoring examinations	50,072	55,800	63,056	65,408	62,660	*25.1%*
Routine samples according to the LMSVG	8,634	8,351	8,608	7,907	8,391	*-2.8%*
Radioactivity monitoring pursuant to §37 of the Radiation Protection Ordinance	2,821	3,042	3,066	3,048	3,067	*8.7%*

Tasks and legal basis
Die AGES is Austria's key scientific organization for minimizing risk in the fields of health, food safety, nutritional security and consumer protection. As a GmbH wholly owned by the Republic of Austria, AGES delivers its services on the basis of the Health and Food Safety Act (GESG), specific subject-matter laws, and relevant European regulations. The Federal Government's shareholder rights are jointly exercised by the Federal Minister of Labor, Social Affairs, Health, Care and Consumer Protection and the Federal Minister of Agriculture, Forestry, Climate and Environmental Protection, Regions and Water Management.

Guided by the impact goals set by the ministries acting as owner representatives, its corporate strategy, and the annually agreed work program, AGES operates on a risk-based and interdisciplinary basis across the fields of public health, animal health, food safety, nutritional security, medicines and medical devices, and radiation protection.

AGES's services include, in particular, testing, assessment, integrated risk evaluation, risk communication and information provision, all grounded in pooled, scientifically validated expert knowledge. To fulfill its tasks, AGES conducts applied research and disseminates relevant scientific findings, with its experts active in national and international networks.

AGES provides comprehensive support to the two ministries in the early detection and management of emergencies and crises in the areas of public health, animal health, food safety, nutritional security, radiation protection, and medicines and medical device safety. By providing personnel and administrative support to overarching crisis management structures, AGES helps ensure smooth national crisis management.

AGES also supplies services and resources to both ministries, the Federal Office for Food Safety, the Federal Office for Safety in Health Care, the Office for Veterinary Certification, the Federal Office for Consumer Health, and the Tobacco Coordination Office to support them in carrying out their official duties. In delivering its services, AGES upholds objectivity, competence and responsibility.

Financial links with the federal budget

2025:

- The base compensation under the GESG, as amended, amounted to €98.5 million in 2025, €8.1 million higher than in 2024 (€90.4 million).

- €29.3 million was transferred to and disbursed by AGES in 2025 for administering the infrastructure security contribution.

2026:

- The base compensation for 2026 is set at €98.5 million, unchanged from 2025.
- €3 million is budgeted for medicine stockpiling in 2026.

2027:

- The base compensation for 2027 is set at €98.5 million, unchanged from 2026.
- A total of €19.0 million is budgeted for medicine stockpiling and administering the infrastructure security contribution in 2027.

2028:

- The base compensation for 2028 is set at €98.5 million, unchanged from 2027.
- A total of €19.0 million is budgeted for medicine stockpiling and administering the infrastructure security contribution in 2028.

Decisions and Reports of the Past 5 Years

Parliamentary decisions:

- Federal Law Gazette I No. 135/2020 – Budget Accompanying Act 2021: significant expansion of tasks, including the establishment of the Federal Office for Consumer Health, the establishment of the Tobacco Coordination Office, crisis management and emergency plans, etc.
- Federal Law Gazette I No. 122/2021 – Amendment to the Medical Devices Act
- Federal Law Gazette I No. 256/2021 – Amendment to the Food Safety and Consumer Protection Act (LMSVG)
- Federal Law Gazette I No. 152/2023 – Budget Accompanying Act 2024: increase in the base compensation for 2024 and 2025
- Federal Law Gazette I No. 186/2023 – Expansion of § 3a GESG, amendment to the Veterinary Medicinal Products Act, amendment to the Medicinal Products Act
- Federal Law Gazette I No. 192/2023 – Financial measures to ensure the availability of medicines and amendment to the Health and Food Safety Act
- Federal Law Gazette I No. 53/2024 – Veterinary Law Amendment 2024
- Federal Law Gazette I No. 139/2024 – Amendment to the EU Quality Schemes Implementation Act and the Health and Food Safety Act
- Federal Law Gazette I No. 25/2025 – Budget Accompanying Act 2025: the level of the base compensation, previously fixed only for 2025, is extended to subsequent years
- Federal Law Gazette I No. 50/2025 – Freedom of Information Act Amendment: amendments to the GESG, LMSVG, Medical Devices Act and Veterinary Medicinal Products Act under the Freedom of Information Adaptation Act

Court of Audit reports:

- 2017: Federal Office for Safety in Healthcare and AGES Medical Market Surveillance
- 2022: COVID testing (pandemic management by health authorities in the first year of the COVID-19 pandemic)
- 2023: Food supply in Austria (food supply security)
- 2024: Pesticide use in agriculture

Further information and reports:

- Report on the audit of the annual financial statements as of December 31, 2024

Rundfunk und Telekom Regulierungs-GmbH
Address: Mariahilfer Straße 77-79, 1060 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Klaus Steinmaurer (since 2019), Wolfgang Struber (since 2022)
Statutory auditor: CONFIDA Wirtschaftstreuhandgesellschaft m.b.H.
Legal basis: KommAustria Act (KOG),[23] Telecommunications Act 2021[24]
Website: www.rtr.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**6.6**	**5.7**	**7.2**	**15.0**	**41.7**	***532.5%***	**83.9**	**84.2**	**84.5**	**0.4**	***0.4%***
Transfers Media	17					24.9	-	67.9	63.4	63.4	-4.5	*-6.6%*
Reimbursement of Expenses for the Media Departmer	10	2.5	2.5	3.8	8.7	4.8	*90.4%*				0.0	-
Financing Contribution for Telecommunications/Post	17					3.1	-	7.4	7.5	7.5	0.1	*1.4%*
Reimbursement of Expenses for the Telecommunicati	15			3.4	6.3	3.4	-				0.0	-
Reimbursement of Expenses for the Telecommunicati	42	4.1	3.2				-				0.0	-
Media Administration	17					1.5	-	0.6	4.1	4.1	3.5	*564.2%*
Media Regulatory Activities	17					3.9	-	8.0	9.3	9.5	1.3	*16.1%*
Other Telecommunications/Postal Services	17					0.1	-				0.0	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	15.5	16.2	19.2	25.0	27.1	*74.5%*
Personnel Expenses	10.6	10.9	12.7	16.2	17.8	*68.0%*
Earnings Before Interests and Taxes (EBIT)	0.0	0.0	-0.0	1.7	1.0	-
Earnings Before Taxes (EBT)	0.0	-0.0	0.0	1.8	1.2	-
Balance Sheet						
Total Assets	34.9	54.9	44.3	50.3	55.9	*60.3%*
Equity	3.7	3.7	3.7	5.5	6.6	*79.2%*
Liabilities	2.8	2.9	3.5	3.8	5.8	*110.6%*
of which under 1 year	*2.8*	*2.9*	*3.5*	*3.8*	*5.8*	*110.6%*
Provisions	1.7	0.9	1.1	1.4	1.0	*-37.8%*
Additional Key Figures						
Equity Ratio %	10.6	6.7	8.3	11.0	12.0	*13.0%*
Cashflow from Earnings	0.7	0.7	0.7	2.6	1.8	*155.7%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.6	0.6	0.6	0.7	1.3	*100.0%*
Headcount (FTE)	106	110	124	148	166	*55.6%*

[23] Federal Law Gazette I No. 32/2001 as amended

[24] Federal Law Gazette I No. 190/2021 as amended

Tasks
The Rundfunk und Telekom Regulierungs-GmbH (RTR) is a state institution that carries out statutory mandates related to the regulation, development and promotion of Austria's media, telecommunications and postal markets.

Financial links with the federal budget
RTR is financed through a mix of sources: contributions from market participants (financing contributions) and public funds. However, contributions from market participants do not finance all of RTR's tasks and activities; they are used only for those areas defined in Section 4 of the KommAustria Act, "Financing of Activities."

The funds established at RTR Media (the Digitalization Fund, the Austrian Television Fund, the Private Broadcasting Fund, the Non-Commercial Broadcasting Fund, the Fund for the Promotion of Digital Transformation, and audio-podcast funding), the Supervisory Body for Trust Services located within the Telecommunications and Postal Services division, and the AI Service Point operating under joint responsibility, are financed exclusively from public funds.

Note: As of April 1, 2025 (2025 Federal Ministries Act amendment), responsibility for RTR was transferred to the Federal Ministry for Economic Affairs, Energy and Tourism (BMWKMS). Starting in 2025, the presentation in the shareholdings report has been expanded to cover all disbursements under budget heading CH 17 (previously only the expense reimbursement was shown in the table).

- **2026:** Budgetary priorities in the 2026 Federal Budget Estimate (BVA) focus on media-sector grants, in particular based on the KommAustria Act.
- **2027 and 2028:** The 2027 and 2028 Draft Budget Estimates (BVA-E) maintain the same budgetary priorities.
- **Outlook:** No significant changes are currently expected.

Schienen-Control GmbH
Address: Linke Wienzeile 4/1/6, 1060 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Maria-Theresia Reschreiter-Röhsler (since 2022)
Statutory auditor: Grant Thornton Austria Audit GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: § 76 of the Railway Act 1957, Federal Law Gazette No. 60/1957 as amended
Website: www.schienencontrol.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**0.7**	**0.6**	**0.9**	**1.1**	**1.3**	***80.6%***	**1.4**	**1.6**	**1.7**	**0.2**	***14.3%***
Statutory coverage of expenses	41	0.7	0.6	0.9	1.1	1.3	*80.6%*	1.4	1.6	1.7	0.2	*14.3%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	2.9	3.3	4.1	4.5	5.2	*77.5%*
Personnel Expenses	2.2	2.4	3.1	3.3	4.1	*84.0%*
Earnings Before Interests and Taxes (EBIT)	0.0	0.0	0.0	0.0	0.0	-
Earnings Before Taxes (EBT)	0.0	0.0	0.0	0.0	0.1	-
Balance Sheet						
Total Assets	2.2	2.3	2.3	2.6	2.8	*26.7%*
Equity	1.1	1.1	1.1	1.1	1.1	*6.3%*
Liabilities	1.0	1.1	1.0	1.3	1.2	*21.8%*
of which under 1 year	*1.0*	*1.1*	*1.0*	*1.3*	*1.2*	*21.8%*
Provisions	0.1	0.2	0.2	0.2	0.5	*227.4%*
Additional Key Figures						
Equity Ratio %	48.1	45.0	46.5	41.0	40.3	*-16.2%*
Cashflow from Earnings	0.1	0.1	0.1	0.1	0.1	*59.4%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.1	0.0	0.0	0.1	0.1	*-41.0%*
Headcount (FTE)	28	28	31	33	44	*59.6%*

Tasks
As an independent regulator, Schienen-Control serves as the central information hub for the rail market. It positions itself as the point of contact for questions concerning railway companies, passenger rights, and all fundamental matters relating to Austria's railway market. Alongside its role as mediator and arbitrator between companies, since May 28, 2015, Schienen-Control has hosted the Agency for Passenger Rights (apf), a cross-modal, central dispute resolution body that helps travelers assert their rights in disputes with rail, bus, ship, or airline companies.

Financial links with the federal budget
Under § 4 of the Federal Act on the Agency for Passenger Rights, the expenses necessary for Schienen-Control GmbH to fulfill its function as the Agency for Passenger Rights—assuming economical, efficient and cost-conscious management—must be borne partly through contributions from companies involved in dispute resolution proceedings and otherwise by the Federal Government.

4.7. Daten & Analyse

In the public sector, data and analysis are becoming increasingly important for informed decision-making, transparent administration and effective policymaking. Reliable statistical information makes it possible to monitor social and economic developments, identify trends early, and orient policy measures on an evidence-based footing.

Five shareholdings are assigned to the Data & Analysis theme cluster, none of which are among the Top 10 Units.

Table 26: Shareholdings in the Data & Analysis Cluster

2025	Revenue	Total Assets	Personnel			Payments and Receipts	
	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE	in mn €	in mn €
Remaining Units	**188.6**	**215.1**	**1,551**	**139.2**	**89.7**	**131.7**	
Austria Tech	6.3	4.9	65	5.1	79.1	2.8	
FWIT Rat	1.7	0.8	9	1.0	110.8	1.9	
Geosphere Austria						43.4	
Statistik Österreich	84.4	111.9	781	64.7	82.8	56.4	
Umweltbundesamt	96.2	97.6	696	68.4	98.2	27.2	
Sum	**188.6**	**215.1**	**1,551**	**139.2**	**89.7**	**131.7**	**0.0**

Revenue: In terms of revenue, the Umweltbundesamt (Environment Agency Austria) and Statistik Austria are the dominant entities, with €96.2 million and €84.4 million respectively, together accounting for 95.8% of the cluster's total revenue.

Staff numbers (in FTE): Statistik Austria and the Umweltbundesamt employ the majority of staff, with 781 FTE and 696 FTE respectively, together accounting for 95.2% of the cluster's total staff numbers.

Personnel expenditure per FTE: Personnel expenditure per FTE within the cluster is mostly below €100,000; only the FWIT Council (Council for Research, Technology and Innovation) shows a higher figure, at €110,800.

Disbursements: Disbursements (general budget – excluding CH 23 Pensions for civil servants) for 2025 amounted to €131.7 million for the Data & Analysis cluster. For 2026, disbursements of €157.5 million are budgeted. Over the five-year comparison (2021–2025), disbursements in this cluster increased by 92.1%. Particularly strong increases were recorded by the Umweltbundesamt (UBA) (82.1%) and Austria Tech (19.7%).

Disbursements within the cluster are concentrated primarily among Statistik Austria, at €56.4 million, and Geosphere Austria and the Umweltbundesamt, at €43.4 million and

€27.2 million respectively. Together, these account for 96.0% of the cluster's total disbursements.

AustriaTech – Gesellschaft des Bundes für technologiepolitische Maßnahmen GmbH
Address: Raimundgasse 1, 1020 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010 (ÖNACE): Central government S.1311; ÖNACE: M 70.2
Federal shareholding: 100%
Management: Martin Russ (since 2013)
Statutory auditor: smc Steirer Mika & Comp. Wirtschaftsprüfung Steuerberatung GmbH
Legal basis: -
Website: www.austriatech.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**2.4**	**3.3**	**2.7**	**3.0**	**2.8**	***16.7%***	**3.2**	**3.7**	**3.6**	**0.5**	***15.6%***
Current Transfer Payments	34	0.9	1.2	1.2	1.3	1.2	*33.3%*	1.3	1.0	0.9	-0.3	*-23.1%*
Current Transfer Payments	41	1.5	2.1	1.5	1.7	1.6	*6.7%*	1.9	2.7	2.7	0.8	*42.1%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	4.6	5.3	6.3	6.1	6.3	*37.0%*
Personnel Expenses	3.6	4.0	5.0	4.9	5.1	*43.1%*
Earnings Before Interests and Taxes (EBIT)	0.0	0.0	-0.0	-0.2	0.0	-
Earnings Before Taxes (EBT)	0.0	0.0	-0.0	0.0	0.0	-
Balance Sheet						
Total Assets	4.7	5.2	4.6	5.2	4.9	*3.1%*
Equity	3.5	3.5	3.5	3.6	3.6	*1.7%*
Liabilities	0.2	0.3	0.2	0.3	0.3	*48.4%*
of which under 1 year	*0.2*	*0.3*	*0.2*	*0.3*	*0.3*	*48.4%*
Provisions	0.4	0.4	0.4	0.5	0.5	*15.3%*
Additional Key Figures						
Equity Ratio %	74.5	67.7	77.0	68.8	73.5	*-1.3%*
Cashflow from Earnings	0.1	0.1	0.1	0.1	0.1	*-22.6%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.1	0.0	0.0	0.1	0.2	*86.5%*
Headcount (FTE)	52	60	71	63	65	*23.7%*

Tasks

AustriaTech is a federally-owned company oriented toward the common good, aiming to maximize the societal benefit of new technologies in transport and mobility. It performs an agency role for the Federal Ministry for Innovation, Mobility and Infrastructure (BMIMI) and pursues a long-term strategy for sustainable transport and mobility solutions, such as intelligent transport systems and e-mobility. In this context, AustriaTech acts, among other things, as the contact point for automated mobility, as the general secretariat for the Information Technology Service (ITS) Austria platform, as the operator of Mobility Data Austria, and as the FTI Hub for Mobility.In addition, since January 1, 2014, AustriaTech has served as the ITS (Intelligent Transport Systems) Arbitration Board, based on the ITS Act (the federal act on the introduction of intelligent transport systems in road traffic and their interfaces with other modes of transport). The core function of the ITS Arbitration Board is out-of-court dispute resolution and mediation between disputing parties in the B2B (business-to-business) domain, with a focus on ITS services and ITS applications.

Financial links with the federal budget

AustriaTech is financed largely through transfer payments from budget headings CH 34 (Innovation and Technology/Research) and CH 41 (Mobility). In addition to this base funding—which represents core financing from the BMIMI for defined priority tasks—shareholder contributions are also provided. These are available for flexible project financing, with a focus on co-financing EU projects and typically time-limited assignments for the BMIMI in the field of innovative and sustainable transport solutions.

Based on the current medium-term financial plan, an agreement on administering the base financing for 2026–2029 was concluded between AustriaTech and the BMIMI. Although AustriaTech is not a central institution under § 3 para. 1 of the Research Financing Act (FoFinaG), the standards defined under § 6 of the FoFinaG are also applied to this agreement for quality assurance purposes.

- **2026 to 2029:** Implementation of the agreement on base financing for 2026–2029, amounting to a maximum of €14.2 million (2026: €3.7 million; 2027: €3.6 million; 2028: €3.5 million; 2029: €3.4 million).

Forschungs-, Wissenschafts-, Innovations- und Technologieentwicklungsrat (FWIT-Rat)
Address: Pestalozzigasse 4, 1010 Vienna
Legal form: Legal person under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: N 72.1
Federal shareholding: 100%
Management: Thomas König (since 2024)
Statutory auditor: PKF Österreicher & Partner GmbH Wirtschaftsprüfung und Steuerberatung
Legal basis: Federal Law Gazette I No. 52/2023[25]
Website: www.forwit.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**1.8**	**1.5**	**1.6**	**1.9**	**1.9**	***3.9%***	**2.2**	**1.2**	**1.3**	**-1.0**	***-45.5%***
Base Grant	31			0.6	1.0	0.9	-	1.2	1.2	1.3	0.0	*0.0%*
Base Grant	33			0.1	0.2	0.2	-	0.2			-0.2	-
Base Grant	34	1.8	1.5	0.9	0.7	0.8	*-55.6%*	0.8			-0.8	-

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	1.7	1.7	1.0	1.8	1.7	*-3.1%*
Personnel Expenses	1.0	1.0	0.6	1.1	1.0	*3.9%*
Earnings Before Interests and Taxes (EBIT)	-0.0		0.0		-0.0	-
Earnings Before Taxes (EBT)	0.0		0.0		0.0	-
Balance Sheet						
Total Assets	1.2	0.9	0.7	0.9	0.8	*-33.4%*
Equity	0.0	0.0	0.1	0.1	0.1	-
Liabilities	1.0	0.8	0.5	0.7	0.6	*-38.2%*
of which under 1 year	*1.0*	*0.8*	*0.5*	*0.7*	*0.6*	*-38.2%*
Provisions	0.2	0.2	0.1	0.1	0.1	*-46.1%*
Additional Key Figures						
Equity Ratio %	2.8	3.5	13.7	11.0	11.7	*317.9%*
Cashflow from Earnings			0.1	0.0	0.0	-
Investments in Intangible Assets, PP&E, and Financial Asse	0.0		0.0	0.0	0.0	-
Headcount (FTE)	9	9	11	9	9	*-1.1%*
former contract employees of the Federal Government			3	1		-

[25] Federal Act on the Council for Research, Science, Innovation and Technology Development (FWIT-Rat-Gesetz – FWITRG)

Tasks
The FWIT-Rat is intended to provide advisory support to the Federal Government in boosting Austria's innovative capacity and strengthening the competitiveness of Austria as a business location, pursuing in particular the following goals in the context of research, science, innovation and technology development, as well as the development and cultivation of the arts:

- Strengthening the framework conditions for generating new scientific insights and opening up new approaches to the arts, thereby contributing to the beneficial development of society and the environment;
- Strengthening Austria as an R&D&I (research, technology and innovation) location, to enable it to catch up with the international leading edge;
- Strengthening Austria's position in international cooperation, partnerships and value chains;
- Improving knowledge transfer between research, science, innovation and technology development, the development and cultivation of the arts, business and society;
- Raising awareness of research and knowledge about science, innovation and technology development, as well as the development and cultivation of the arts, within civil society.

Die Beratung des FWIT-Rats erfolgt inhaltlich autonom und weisungsfrei, um evidenzbasierte Politikentscheidungen zu ermöglichen.

Financial links with the federal budget
Under § 8 para. 1 of the FWIT-Rat Act (FWITRG), the Federal Ministry of Education, Science and Research (BMFWF, CH 31), the Federal Ministry for Innovation, Mobility and Infrastructure (BMIMI, CH 34), and the Federal Ministry for Economic Affairs, Energy and Tourism (BMWET, CH 33) must, in proportion to their seats on the Council Assembly under § 4 para. 1 of the FWITRG, provide the FWIT-Rat with the funds necessary and appropriate to carry out its tasks, subject to the funds provided under the relevant Federal Finance Act. To this end, the FWIT-Rat must submit its financial and staffing plan for the coming year to its Supervisory Board for approval by November 15 of each year, and subsequently to the responsible federal ministers for authorization.

- **2026:** €2.1 million was approved in the financial and staffing plan for 2026.
- **2027:** €2.2 million is provided for under the 2027 Draft Budget Estimate (BVA-E).
- **2028:** €2.3 million is provided for under the 2028 Draft Budget Estimate (BVA-E).

Geosphere Austria
Address: Hohe Warte 38, 1190 Vienna
Legal form: Public-law institution with its own legal personality
Sector according to ESA 2010: Central government S.1311 (preliminary assessment)
Federal shareholding: 100%
Management: Sylvia Bauer-Beck (since 2023), Andreas Schaffhauser (since 2023)
Statutory auditor: BDO Austria Holding Wirtschaftsprüfung GmbH
Legal basis: GeoSphere Austria Act, Federal Law Gazette I No. 60/2022 as amended
Website: www.geosphere.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)				**42.2**	**49.5**	**45.8**	**-**	**49.1**	**49.1**	**49.1**	**0.0**	***0.0%***
BMFWF	31			39.2	47.3	43.4	-	45.1	45.1	45.1	0.0	*0.0%*
Personnel Payments	31			3.0	2.2	2.4	-	4.0	4.0	4.0	0.0	*0.0%*
Receipts (in mn. €)				**3.0**	**2.2**	**2.4**	**-**	**4.0**	**4.0**	**4.0**	**0.0**	**0.0%**
Reimbursement for Personnel	31			3.0	2.2	2.4	-	4.0	4.0	4.0	0.0	*0.0%*

Tasks
As Austria's national geological, geophysical, climatological and meteorological service, GeoSphere Austria is responsible for advising the Federal Government and issuing public warnings on geological, geophysical, climatological and meteorological matters.

GeoSphere Austria contributes to increasing overall state resilience and crisis preparedness, improving the operational readiness of authorities and emergency response organizations in the event of disasters, safeguarding Austria's geological, geophysical, climatological and meteorological foundations for life and the economy, taking a precautionary approach to climate change and its consequences, and supporting Austria's sustainable development.

To fulfill its purpose, GeoSphere Austria must carry out its tasks in accordance with the state of the art in science and technology.

Financial links with the federal budget
The Federal Government's financial obligations arise from § 6 of the GeoSphere Austria Act (GSAG) in conjunction with the Research Financing Act (FoFinaG). As a central research institution under the FoFinaG, GeoSphere Austria must conclude a service agreement with the Federal Government, in which the total amount is fixed three years in advance. In addition, financial links exist via the Office of GeoSphere Austria, to which the civil servants of GeoSphere are assigned and whose personnel costs are reimbursed by GeoSphere Austria.

- **2026:** Federal disbursements in 2026 are made in accordance with the service agreement for 2024–2026.
- **2027 to 2029:** The maximum federal disbursements for 2027 to 2029 will be set out in the service agreement for 2027–2029, to be negotiated in 2026, and disbursed thereafter on an as-needed basis.

Statistik Austria
Address: Guglgasse 13, 1110 Vienna
Legal form: Federal institution under public law
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Manuela Lenk (since 2025), Franz Haslauer (since 2024)
Statutory auditor: Forvis Mazars Audit GmbH Wirtschaftsprüfungsgesellschaft
Legal basis: Federal Statistics Act 2000, Federal Law Gazette I No. 163/1999 as amended
Website: www.statistik.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**56.6**	**59.2**	**63.6**	**86.7**	**63.8**	***12.8%***	**73.6**	**73.2**	**73.2**	**-0.4**	***-0.5%***
Lump-sum Compensation, Municipal Compensation	10	49.4	50.1	56.4	63.5	56.4	*14.2%*	69.4	69.4	69.4	0.0	*0.0%*
Owner's Contribution	10				16.0		-				0.0	-
Personnel Expenditure/Payments	10	4.8	6.5	4.1	3.6	3.2	*-32.3%*	4.2	3.8	3.8	-0.4	*-8.6%*
Pensions Civil Servants	23	2.4	2.7	3.0	3.6	4.2	*76.8%*				0.0	-
Receipts (in mn. €)		**6.1**	**7.7**	**5.3**	**4.6**	**4.2**	***-31.8%***	**4.2**	**3.8**	**3.8**	**-0.4**	**-8.6%**
Pensions Civil Servants	23	1.3	1.2	1.2	1.1	0.9	*-29.8%*				0.0	-
Reimbursement for Personnel	10	4.8	6.5	4.1	3.6	3.2	*-32.3%*	4.2	3.8	3.8	-0.4	*-8.6%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	69.3	98.3	85.6	97.7	84.4	*21.8%*
Personnel Expenses	49.4	52.7	59.2	62.1	64.7	*31.0%*
Earnings Before Interests and Taxes (EBIT)	-0.1	-2.2	-4.3	-3.2	-13.6	-
Earnings Before Taxes (EBT)	0.6	-1.3	-3.2	-1.5	-12.2	-
Balance Sheet						
Total Assets	97.8	88.7	94.7	116.7	111.9	*14.4%*
Equity	13.1	11.6	8.4	22.7	10.2	*-21.8%*
Liabilities	2.7	4.6	5.7	49.2	47.3	-
of which under 1 year	*2.7*	*4.6*	*5.7*	*33.1*	*30.4*	-
Provisions	35.8	39.6	42.8	44.6	53.2	*48.7%*
Additional Key Figures						
Equity Ratio %	13.4	13.1	8.9	19.4	9.1	*-32.1%*
Cashflow from Earnings	1.7	0.2	-0.9	0.9	2.8	*68.0%*
Investments in Intangible Assets, PP&E, and Financial Asse	-2.1	-2.0	3.5	4.8	-7.9	*281.2%*
Headcount (FTE)	724	735	735	802	781	*7.8%*
of which civil servants	70	61	61	45	38	*-45.4%*
former contract employees of the Federal Government	654	674	674	757	742	*13.5%*

Tasks
The Federal Statistics Act 2000 established the Austrian Central Statistical Office as a non-profit federal public-law institution under the name Federal Institution "Statistics Austria." Its task is, in particular, to produce statistics and carry out statistical surveys.

Financial links with the federal budget
Under § 32 para. 5 of the Federal Statistics Act (BStatG), Statistics Austria receives a lump-sum amount from the Federal Chancellery, intended to cover the costs of the statistics and surveys listed in Annex II of the Act. Surveys and statistics falling outside this task catalogue must be commissioned from Statistics Austria by the responsible ministry, which must reimburse the associated costs.

- **2024:** In 2024, the statutory lump-sum amount was increased on a one-off basis to €63.481 million. In addition, the Federal Chancellery granted Statistics Austria an owner's contribution of €16.0 million for 2025.
- **2026:** Under the 2025 Budget Accompanying Act, Federal Law Gazette I No. 25/2025, the lump-sum amount paid to Statistics Austria was increased by €13.0 million to €69.391 million with effect from January 1, 2026, with the amount to be subject to an evaluation in 2029.

umweltbundesamt
PERSPEKTIVEN FÜR UMWELT & GESELLSCHAFT

Umweltbundesamt GmbH
Address: Spittelauer Lände 5, 1090 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Verena Ehold (since 2023), Hildegard Aichberger (since Mai 2024)
Statutory auditor: LBG Österreich GmbH Wirtschaftsprüfung & Steuerberatung
Legal basis: Environmental Control Act, Federal Law Gazette I No. 152/1998 as amended
Website: www.umweltbundesamt.at https://www.umweltbundesamt.gv.at/

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**19.8**	**19.8**	**20.1**	**30.2**	**32.4**	***64.0%***	**41.9**	**44.7**	**29.2**	**2.8**	***6.6%***
Personnel Payments	42	3.7	3.7	3.8	3.5	3.3	*-11.5%*	4.4	4.2	4.2	-0.2	*-4.5%*
Environmental Policy Measures	43	15.0	15.0	15.0	25.0	27.2	*82.1%*	37.5	40.5	25.0	3.0	*7.9%*
Pensions Civil Servants	23	1.1	1.1	1.3	1.7	1.8	*75.6%*				0.0	-
Receipts (in mn. €)		**4.4**	**4.4**	**4.5**	**4.2**	**4.2**	***-6.0%***	**4.4**	**4.2**	**4.2**	**-0.2**	**-4.5%**
Pensions Civil Servants	23	0.7	0.7	0.7	0.7	0.9	*23.5%*				0.0	-
Reimbursement for Personnel	42	3.7	3.7	3.8	3.5	3.3	*-11.5%*	4.4	4.2	4.2	-0.2	*-4.5%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	69.0	67.8	74.1	89.0	96.2	*39.4%*
Personnel Expenses	45.1	49.6	55.0	63.1	68.4	*51.7%*
Earnings Before Interests and Taxes (EBIT)	0.9	0.3	1.1	9.9	2.9	*220.0%*
Earnings Before Taxes (EBT)	0.9	0.3	1.6	10.6	3.5	*290.0%*
Balance Sheet						
Total Assets	44.6	48.0	52.0	94.4	97.6	*118.9%*
Equity	8.2	8.4	9.9	33.5	36.3	*343.2%*
Liabilities	18.6	19.9	21.6	26.2	28.0	*50.9%*
of which under 1 year	*18.6*	*19.9*	*21.6*	*26.2*	*28.0*	*50.9%*
Provisions	17.5	19.4	20.2	20.0	18.6	*6.1%*
Additional Key Figures						
Equity Ratio %	18.0	17.0	18.5	20.7	26.7	*48.3%*
Cashflow from Earnings	2.6	2.0	3.0	12.3	5.4	*107.0%*
Investments in Intangible Assets, PP&E, and Financial Asse	1.5	1.8	2.1	3.1	4.7	*221.0%*
Headcount (FTE)	543	573	609	651	696	*28.2%*
of which civil servants	37	35	32	29	25	*-31.9%*
former contract employees of the Federal Government	27	28	27	24	22	*-20.8%*

Tasks
The Umweltbundesamt (Environment Agency Austria) was established in 1985 under the Environmental Control Act. Three years later, a revision of the Act also redefined its core tasks. In 1999, the Umweltbundesamt was given the legal form of a GmbH. Its tasks are set out in § 6 of the Environmental Control Act. The Umweltbundesamt is wholly owned by the Republic of Austria, represented by the Federal Ministry of Agriculture, Forestry, Climate and Environmental Protection, Regions and Water Management.

Financial links with the federal budget
Under § 11 para. 2 of the Environmental Control Act, Umweltbundesamt GmbH (UBA) receives an annual base compensation of approximately €25.0 million to cover expenses incurred in fulfilling the tasks listed under § 6 para. 1 lit. a to c of the Act.

- **2025 and 2026:** In addition to the base compensation, the Federal Government is providing a financial contribution in 2025 and 2026 related to the Umweltbundesamt's relocation following the expiry of its lease agreement.
- **2027:** Compared with the 2026 Federal Budget Estimate (BVA), the transfer to the Umweltbundesamt rises to a total of €40.5 million, an increase primarily driven by the final costs of the relocation.
- **2028:** Following the final relocation-related transfer to the Umweltbundesamt in the 2027 Draft Budget Estimate (BVA-E), the disbursement amount falls back to the originally established level of €25 million as set out in § 11 para. 2 of the Environmental Control Act.

4.8. Shared Services & Other Service Providers

Shared services and other service providers take on central support and service functions for the state, public administration and the population. They contribute significantly to the efficient delivery of public services and generate synergies and cost advantages by pooling expertise. These institutions fulfill important tasks in the areas of labor market policy, digitalization and administrative modernization.

Nine shareholdings are assigned to the Shared Services & Other Service Providers cluster, two of which are among the Top 10 Units.

Table 27: Shareholdings in the Shared Services & Other Service Providers Cluster

2025	Revenue	Total Assets	Personnel			Payments and Receipts	
	in mn €	in mn €	in FTE	in mn €	1,000 €/FTE	in mn €	in mn €
Sum Top-10-Units	**1,685.4**	**1,040.5**	**7,769**	**748.2**	**96.3**	**1,037.9**	**100.0**
Arbeitsmarktservice AMS	1,119.0	683.8	5,915	518.9	87.7	1,037.9	100.0
Bundesrechenzentrum GmbH (BRZ)	566.4	356.7	1,854	229.4	123.7		0.0
Remaining Units	**279.1**	**208.5**	**2,324**	**192.0**	**82.6**	**248.6**	**0.0**
Austrian Business Agency	11.2	2.4	52	6.1	116.6	11.1	
Buchhaltungsagentur des Bundes (BHAG)	49.1	31.1	463	38.3	82.7	32.2	
Bundesagentur für Betreuungs- und Unterstützungsleistungen GmbH	99.5	63.7	783	56.2	71.8	108.7	
Bundesbeschaffung GmbH (BBG)	35.3	65.4	172	16.6	96.7	0.0	
Bundesstelle für Sektenfragen	0.0	0.3	5	0.6	102.5	0.8	
Familie & Beruf Management GmbH	3.1	3.0	7	0.6	81.9	2.7	
Justizbetreuungsagentur	81.0	42.6	842	73.6	87.5	93.1	
Sum	**1,964.5**	**1,248.9**	**10,094**	**940.2**	**93.2**	**1,286.5**	**100.0**

Revenue: The AMS (Public Employment Service) and the BRZ (Federal Computing Center) generate the highest revenue in this cluster, at €1,119.0 million and €566.4 million respectively, together accounting for 85.8% of the cluster's total. Among the remaining entities, BBU stands out with revenue of €99.5 million, as does the Justice Support Agency with €81.0 million.

Staff numbers (in FTE): Staff numbers (full-time equivalents) vary considerably across entities. The AMS and BRZ employ the most FTE, at 5,915 and 1,854 respectively, corresponding to 58.6% and 18.4% of the cluster total. The remaining entities together account for less than a quarter.

Personnel expenditure per FTE: The highest personnel expenditure per FTE, by contrast, is recorded by the BRZ, the Austrian Business Agency, and the Federal Office for Sect Issues, each exceeding €100,000 per FTE.

Disbursements: Disbursements (general budget – excluding CH 23 Pensions for civil servants) for 2025 amounted to €1,286.5 million for the Shared Services & Other Service Providers cluster. For 2026, disbursements of €1,343.3 million are budgeted. Over the five-year comparison (2021–2025), disbursements in this cluster increased by 22.8%. Particularly strong increases were recorded by the Justice Support Agency (109.2%), the Austrian Business Agency (48.4%), and the Federal Office for Sect Issues (97.5%).

Overall, disbursements within the cluster also vary considerably. The largest share, €1,037.9 million (81.7% of total disbursements), is attributable to the AMS. BBU and the Justice Support Agency account for €108.7 million and €93.1 million, respectively.

For detailed individual profiles of the top-10 units assigned to this cluster, see Chapter 3.6:

Top-Einheit: Arbeitsmarktservice (AMS)
For the detailed presentation of this shareholding, see page 45.

Top-Einheit: Bundesrechenzentrum GmbH (BRZ; Konzern)
For the detailed presentation of this shareholding, see page 57.

ABA INVEST WORK FILM

Your easy access to Austria

Austrian Business Agency, Österr. Industrieansiedlungs- u. WirtschaftswerbungsgmbH
Address: Opernring 3, 1010 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: O 82.9
Federal shareholding: 100%
Mangement: René Tritscher (since 2021)
Statutory auditor: Baldinger und Partner Wirtschaftsprüfung GmbH
Legal basis: -
Website: www.aba.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**7.5**	**8.4**	**9.0**	**10.0**	**11.1**	***48.4%***	**10.6**	**12.5**	**11.5**	**1.9**	***17.6%***
Economy (Research)	33	0.6	0.6	0.9	0.6	0.6	*9.1%*	0.6	0.6	0.6	0.0	*0.0%*
Economic Subsidies	40	6.9	7.8	8.1	9.4	10.5	*51.6%*	10.0	11.9	10.9	1.9	*18.7%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	8.0	9.7	10.0	10.7	11.2	*40.1%*
Personnel Expenses	3.8	4.2	4.5	5.4	6.1	*61.4%*
Earnings Before Interests and Taxes (EBIT)	0.0	0.0	-0.0	-0.0	-0.0	-
Balance Sheet						
Total Assets	4.4	3.7	3.3	2.6	2.4	*-45.2%*
Equity	0.2	0.2	0.2	0.2	0.2	*0.0%*
Liabilities	3.2	2.9	2.3	1.6	1.4	*-57.0%*
of which under 1 year	*3.2*	*2.9*	*2.3*	*1.6*	*1.4*	*-57.0%*
Provisions	0.7	0.6	0.6	0.7	0.8	*13.2%*
Additional Key Figures						
Investments in Intangible Assets, PP&E, and Financial Asse	0.0	0.0	0.0	0.1	0.1	-
Headcount (FTE)	37	42	43	48	52	*39.3%*

Tasks
As the Republic of Austria's location agency, the Austrian Business Agency (ABA) focuses on three service areas: INVEST in Austria, WORK in Austria and FILM in Austria.

INVEST in Austria involves the international marketing of Austria as a business and research location. The ABA actively targets international investors, advises on all location-relevant questions, and supports foreign companies in setting up operations or acquiring stakes in Austria.

WORK in Austria comprises the ABA's support services for Austrian companies in targeted recruitment of international skilled workers. The ABA also advises international skilled professionals on living and working in Austria.

FILM in Austria is designed to increase Austria's attractiveness as a filming location. The ABA informs international filmmakers about filming locations, production conditions, and legal matters, and connects them with Austrian partners and service providers.

Financial links with the federal budget
Under the 2024–2026 Financing Agreement (and the 2027–2029 Financing Agreement, currently being drawn up), the Federal Government provides the ABA with an annual base compensation from Budget Chapter (CH) 40 Economy to fulfill its tasks in the three service areas described above. The ABA also receives funds from CH 33 Economy (Research) to promote and market Austria as a research location.

BUCHHALTUNGSAGENTUR
DES BUNDES

Buchhaltungsagentur des Bundes (BHAG)
Address: Dresdner Straße 89, 1200 Vienna
Legal form: Public-law institution
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Sonja Schneeweiss (since 2026)
Statutory auditor: Forvis Mazars Audit GmbH Wirtschaftsprüfungsgesellschaft
Legal basis: Federal Accounting Act, Federal Law Gazette I No. 37/2004 as amended
Website: www.buchhaltungsagentur.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**37.3**	**47.1**	**46.0**	**50.7**	**52.7**	***41.2%***	**43.7**	**46.9**	**45.5**	**3.2**	***7.4%***
Personnel Payments	15	12.9	12.8	12.6	12.7	12.1	*-6.1%*	10.2	9.6	9.0	-0.6	*-5.6%*
Pensions Civil Servants	23	4.4	5.0	5.9	7.1	8.4	*88.8%*				0.0	-
Legal Services	45	20.0	29.3	27.5	31.0	32.2	*61.2%*	33.5	37.3	36.5	3.8	*11.3%*
Receipts (in mn. €)		**16.6**	**16.4**	**16.3**	**16.3**	**15.6**	***-5.9%***	**10.2**	**9.6**	**9.0**	**-0.6**	**-5.6%**
Pensions Civil Servants	23	3.7	3.7	3.7	3.6	3.5	*-5.3%*				0.0	-
Reimbursement for Personnel	15	12.9	12.8	12.6	12.7	12.1	*-6.1%*	10.2	9.6	9.0	-0.6	*-5.6%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	38.0	36.1	41.5	45.5	49.1	*29.3%*
Personnel Expenses	31.9	33.1	36.1	39.5	38.3	*20.1%*
Earnings Before Interests and Taxes (EBIT)	-0.2	-4.2	-1.6	-2.1	-1.1	*550.4%*
Earnings Before Taxes (EBT)	-0.0	-4.1	-0.9	-1.2	-0.2	-
Balance Sheet						
Total Assets	30.4	28.5	24.4	24.5	31.1	*2.2%*
Equity	15.0	10.9	9.9	8.1	7.8	*-48.1%*
Liabilities	3.7	5.4	1.1	2.2	6.5	*74.7%*
of which under 1 year	*3.7*	*5.4*	*1.1*	*2.2*	*6.5*	*74.7%*
Provisions	11.5	12.0	13.2	14.1	16.5	*43.7%*
Additional Key Figures						
Equity Ratio %	49.6	38.4	40.9	33.2	25.2	*-49.2%*
Cashflow from Earnings	0.3	-3.6	-1.2	-1.7	-0.5	-
Investments in Intangible Assets, PP&E, and Financial Asse	0.6	1.2	0.3	0.4	0.4	*-37.5%*
Headcount (FTE)	483	479	469	470	463	*-4.1%*
of which civil servants	183	170	157	140	121	*-33.6%*
former contract employees of the Federal Government	92	89	84	81	78	*-15.8%*

Tasks
The BHAG is the central service provider for federal government accounting and, for a fee, handles the accounting tasks of the federal government on behalf of budget-managing bodies (federal organs) and legal entities administered by the federal government. In addition to these statutorily defined services, the Federal Accounting Agency may also provide contractual services to its clients related to federal budget accounting.

Financial links with the federal budget
Since 2021, the fee for the BHAG's statutory services has been centrally budgeted under Budget Chapter (CH) 45 Federal Assets. In the 2027 and 2028 Draft Budget Estimates (BVA-E), funds of €37.3 million and €36.5 million, respectively, have been allocated for this purpose.

Bundesagentur für Betreuungs- und Unterstützungsleistungen

Bundesagentur für Betreuungs- und Unterstützungsleistungen GmbH
Address: Leopold-Moses-Gasse 4/2/3, 1020 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010 (ÖNACE): Central government S.1311; ÖNACE: R 88.99-0
Federal shareholding: 100%
Geschäftsführung: Andreas Achrainer (since 2019)
Statutory auditor: KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: BBU-Errichtungsgesetz – BBU-G, Federal Law Gazette I No. 53/2019 as amended
Website: www.bbu.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**98.3**	**162.7**	**164.1**	**124.5**	**111.8**	***13.7%***	**120.7**	**105.7**	**103.0**	**-15.0**	***-12.4%***
Transfer Payment	18	78.1	141.3	138.9	89.2	74.1	*-5.1%*	85.0	67.9	65.6	-17.1	*-20.1%*
Fees for Legal Advice	13	11.5	14.1	14.9	21.2	22.5	*95.7%*	21.0	18.7	18.2	-2.3	*-11.0%*
Fees for Legal Advice	18	0.4	0.6	0.5	1.0	0.8	*100.0%*	1.0	1.0	1.0	0.0	*0.0%*
Fees for Return Counselling	18			2.0	2.8	6.9	-	6.0	7.6	7.7	1.6	*26.7%*
Earmarked EU funds (AMIF)	18	4.8	3.0	4.4	7.2	4.4	*-8.0%*	4.4	7.4	7.4	3.0	*67.5%*
Personnel Payments	18	3.5	3.7	3.3	3.1	3.0	*-12.6%*	3.3	3.1	3.1	-0.2	*-4.8%*
Receipts (in mn. €)		**3.5**	**3.7**	**3.3**	**3.1**	**3.0**	***-12.6%***	**3.3**	**3.1**	**3.1**	**-0.2**	***-4.8%***
Reimbursement for Personnel	18	3.5	3.7	3.3	3.1	3.0	*-12.6%*	3.3	3.1	3.1	-0.2	*-4.8%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	94.8	149.7	162.6	119.6	99.5	*4.9%*
Personnel Expenses	39.4	55.0	66.3	64.7	56.2	*42.7%*
Earnings Before Interests and Taxes (EBIT)	4.1	8.8	13.8	-0.2	-0.1	-
Earnings Before Taxes (EBT)	0.0		0.0	0.0		-
Balance Sheet						
Total Assets	20.1	41.9	52.8	56.3	63.7	*217.2%*
Equity	1.7	1.5	2.6	2.5	2.8	*70.7%*
Liabilities	9.6	11.0	9.3	8.1	5.4	*-44.1%*
of which under 1 year	*9.6*	*11.0*	*9.3*	*8.1*	*5.4*	*-44.1%*
Provisions	3.9	6.0	5.0	4.6	5.8	*47.6%*
Additional Key Figures						
Equity Ratio %	5.2	2.4	2.0	1.8	1.4	*-73.1%*
Cashflow from Earnings	0.6	1.0	0.9	1.1	1.3	*132.2%*
Investments in Intangible Assets, PP&E, and Financial Asse	1.2	2.2	3.4	3.7	1.3	*6.5%*
Headcount (FTE)	709	977	1,111	951	783	*10.4%*
of which civil servants	48	47	41	36	28	*-40.5%*
former contract employees of the Federal Government	37	33	30	29	29	*-23.5%*

Tasks
The Bundesagentur für Betreuungs- und Unterstützungsleistungen GmbH (BBU GmbH), a charitable company under non-profit law existing since 01.07.2019, performs a number of central tasks in the field of alien affairs in Austria. These include the provision of care for needy and vulnerable aliens, insofar as this is incumbent upon the federal government, as well as legal counselling before the Federal Office for Immigration and Asylum and the Federal Administrative Court. In addition, BBU GmbH is responsible for carrying out return counselling and return assistance. It also provides human rights observers for the systematic monitoring of deportations as well as interpreters and translators for proceedings before authorities and the Federal Administrative Court.

Financial links with the federal budget
The transfer payment from the federal budget covers all expenditures of the Bundesagentur, insofar as these are not generated from revenues from legal counselling and interpreting services or from funding from the European Asylum, Migration and Integration Fund (AMIF).

- **2025**: Occupancy levels declined significantly. Instead of the planned 1,500 persons in federal care, an average of 1,163 persons were cared for. Accordingly, the quarterly payments pursuant to § 3 para. 1 BBU-G were adjusted on the basis of the actual development of the occupancy level – taking into account the surplus from the previous year. In addition to the ongoing seven-year AMIF projects, final instalments from the completed funding period 2020–2021 were disbursed in 2025.
- **2026**: Due to the double budget resolution, the budgetary funds for transfer payments were likewise based on the assumption of an average occupancy level of 1,500 persons.
- **2027 and 2028**: Planning is based on the annually prepared project report submitted by the Supervisory Board to the General Meeting. Budgeting for 2027 and 2028 was carried out on the premise of an average occupancy level of between 1,000 and 1,200 persons in federal care and taking into account special AMIF pact-financing funds for reserve capacities, for training and educational services in connection with the implementation of the Asylum and Migration Pact, as well as other preparatory services for pact implementation. Apart from these special funds, BBU GmbH has AMIF funds available from regular projects for return counselling and, to a lesser extent, for first-instance legal counselling services in accordance with the applicable payment schedule under the funding agreement.

Decisive influencing factors for the budgetary requirements of BBU GmbH are the development of asylum inflows, demand for legal counselling services, the future legal framework for displaced persons from Ukraine, and the dynamics of transfers into provincial care. The development of asylum inflows depends largely on external factors; in particular, the implementation of the Asylum and Migration Pact, entering into force on 12.6.2026, will have an impact on the activities and task priorities of BBU GmbH in the areas of federal basic care and first-instance legal information. The development of asylum inflows therefore depends largely on external factors; a reliable medium-term forecast is therefore not possible, or only to a limited extent.

BBG BUNDES BESCHAFFUNG

Bundesbeschaffung GmbH (BBG)
Address: Lasallestraße 9b, 1020 Vienna
Legal form: GmbH (limited liability company)
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Gerhard Zotter (since 2015), Martin Ledolter (since 2021)
Statutory auditor: Grant Thornton Austria Audit GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Legal basis: Establishment of a Bundesbeschaffung GmbH[26]
Website: www.bbg.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**0.2**	**0.2**	**0.2**	**0.2**	**0.2**	***26.1%***	**0.2**	**0.2**	**0.2**	**0.0**	***-1.5%***
Personnel Payments	15	0.1	0.1	0.1	0.2	0.2	*27.4%*	0.2	0.2	0.2	0.0	*-1.5%*
Pensions Civil Servants	23	0.1	0.1	0.1	0.1	0.1	*23.5%*				0.0	-
Receipts (in mn. €)		**0.2**	**0.2**	**0.2**	**0.2**	**0.2**	***40.6%***	**0.2**	**0.2**	**0.2**	**0.0**	**-1.5%**
Pensions Civil Servants	23	0.0	0.0	0.1	0.0	0.1	-				0.0	-
Reimbursement for Personnel	15	0.1	0.1	0.1	0.2	0.2	*27.4%*	0.2	0.2	0.2	0.0	*-1.5%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	29.3	28.9	32.9	39.4	35.3	*20.4%*
Personnel Expenses	9.7	11.5	13.4	15.5	16.6	*71.8%*
Earnings Before Interests and Taxes (EBIT)	10.8	8.8	9.1	12.3	7.2	*-33.0%*
Earnings Before Taxes (EBT)	10.8	8.9	9.4	13.0	8.3	*-23.4%*
Balance Sheet						
Total Assets	32.4	39.0	49.9	59.5	65.4	*102.0%*
Equity	22.9	31.2	40.0	52.3	59.9	*162.2%*
Liabilities	2.7	1.7	3.5	2.0	1.8	*-32.3%*
of which under 1 year	*2.7*	*1.7*	*3.5*	*2.0*	*1.8*	*-32.3%*
Provisions	6.3	5.4	5.9	5.2	3.6	*-42.8%*
Additional Key Figures						
Equity Ratio %	70.6	80.0	80.2	87.8	91.6	*29.7%*
Cashflow from Earnings	10.2	9.0	8.5	12.0	7.9	*-22.9%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.1	0.1	0.1	0.2	0.0	-
Headcount (FTE)	118	139	155	166	172	*45.5%*
of which civil servants	1	1	1	1	1	*0.0%*
former contract employees of the Federal Government	1	1	1	1	1	*0.0%*
Company-specific Key Figures						
Total Procurement Volume	3,210	2,902	3,088	3,384	3,405	*6.1%*

[26] Federal Law Gazette I No. 39/2001 as amended

Tasks

The Bundesbeschaffung GmbH is the purchasing service provider of the public sector and performs tasks in the field of procurement with the aim of an economically sensible bundling of volumes and requirements in order to optimise the federal government's purchasing conditions according to economic and qualitative criteria.

Financial links with the federal budget

The BBG finances its business activities through its business areas, in particular tenders, consulting, innovative and sustainable procurement (InaB) and projects on special assignment (PibA). Since 2018 inclusive, the BBG has been able to generate its own costs itself. The Draft Budget Estimates (BVA-E) for 2027 and 2028 do not contain any cost reimbursement payments from the federal government to the BBG.

Bundesstelle
für Sektenfragen

Bundesstelle für Sektenfragen
Address: Wollzeile 12/2/19, 1010 Vienna
Legal form: Public-law institution
Sector according to ESA 2010: Central government S.1311; ÖNACE: P 84.1
Federal shareholding: 100%
Management: Mag. Ulrike Schiesser (since 2023)
Statutory auditor: -
Legal basis: Federal Law Gazette I No. 150/1998 as amended[27]
Website: https://bundesstelle-sektenfragen.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**0.4**	**0.6**	**0.6**	**0.7**	**0.8**	***97.5%***	**0.7**	**0.8**	**0.8**	**0.1**	***12.6%***
Sum	25	0.4	0.6	0.6	0.7	0.8	*97.5%*	0.7	0.8	0.8	0.1	*12.6%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue				0.0	0.0	-
Personnel Expenses	0.3	0.3	0.4	0.5	0.6	*77.7%*
Earnings Before Interests and Taxes (EBIT)	0.0	0.0				-
Balance Sheet						
Total Assets	0.3	0.5	0.4	0.3	0.3	*-10.7%*
Equity	0.0	0.0	0.0	0.1	0.1	-
Liabilities		0.0	0.0		0.0	-
of which under 1 year		*0.0*	*0.0*		*0.0*	-
Provisions	0.3	0.5	0.3	0.2	0.2	*-45.2%*
Additional Key Figures						
Equity Ratio %	3.4	1.1	10.4	36.0	40.6	-
Investments in Intangible Assets, PP&E, and Financial Asse	0.0	0.0	0.0	0.1	0.0	-
Headcount (FTE)	4	4	5	6	5	*51.0%*

[27] Federal Act on the Establishment of a Documentation and Information Office for Questions Relating to Sects (Bundesstelle für Sektenfragen) as amended

Tasks
The Bundesstelle is an independent public-law institution. It is not bound by instructions and is denominationally independent. The Bundesstelle is responsible for the documentation of and information on hazards that may arise from "sects" or "sect-like activities". The Bundesstelle offers individuals and institutions individual psychosocial counselling, prevention as well as further training and continuing education courses. Its further area of tasks includes cooperation with specialist bodies from Austria and abroad as well as with state institutions, networking with other institutions, ongoing research, documentation and information, and media and public relations work. The subject area of the Bundesstelle covers, among other things, alternative religious movements, esotericism, specific offers of life assistance, spiritual and faith healing, fundamentalist movements, radical and extremist ideologies, guru movements and personality cults, occultism, satanism, conspiracy theories, apocalypse and end-of-the-world scenarios, ideological communities, socio-utopian dropout groups, sovereign movements or so-called "Reichsbürger"/state deniers, pyramid or snowball schemes and gifting circles.

Financial links with the federal budget
Pursuant to § 8 para. 3 of the Establishment Act, the federal government must bear the costs of the necessary personnel and material expenses of the Bundesstelle für Sektenfragen as shown and approved in the work programme and financial plan, subject to the respective applicable authorisation under budgetary law. This financial link with the federal budget is fully reflected in the shareholding and financial controlling.

Familie & Beruf Management GmbH
Address: Untere Donaustraße 13-15, 1020 Vienna
Legal form: Non-profit GmbH
Sector according to ESA 2010: Central government S.1311; ÖNACE: N 70.1
Federal shareholding: 100%
Management: Elisabeth Wenzl (since 2011)
Statutory auditor: Confida Süd Wirtschaftsprüfungsgesellschaft m.b.H.
Legal basis: Federal Law Gazette I No. 3/2006 as amended[28]
Website: www.familieundberuf.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**2.7**	**2.7**	**2.7**	**2.7**	**2.7**	***0.0%***	**2.7**	**2.7**	**2.7**	**0.0**	***0.0%***
Grants, Administrative Expenses	25	0.5	0.5	0.5	0.5	0.5	*0.0%*	0.5	0.5	0.5	0.0	*0.0%*
Grants, Operational Measures	25	2.1	2.1	2.1	2.1	2.1	*0.0%*	2.1	2.1	2.1	0.0	*0.0%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	2.7	2.7	2.7	2.8	3.1	*12.9%*
Personnel Expenses	0.3	0.4	0.5	0.5	0.6	*79.8%*
Earnings Before Interests and Taxes (EBIT)	-0.3	0.0	0.2	0.0	0.4	-
Earnings Before Taxes (EBT)	-0.3	0.0	0.2	0.0	0.4	-
Balance Sheet						
Total Assets	2.3	1.9	2.3	2.6	3.0	*30.8%*
Equity	0.3	0.3	0.5	0.5	0.9	*215.6%*
Liabilities	1.9	1.6	1.8	2.0	1.9	*1.4%*
of which under 1 year	*0.8*	*0.6*	*0.5*	*0.7*	*1.9*	*131.6%*
Provisions	0.0	0.0	0.0	0.0	0.1	-
Additional Key Figures						
Equity Ratio %	13.3	17.2	21.4	20.3	32.1	*141.4%*
Cashflow from Earnings	-0.3	0.0	0.2	0.0	0.4	-
Investments in Intangible Assets, PP&E, and Financial Asse	0.0	0.0	0.0		0.0	-
Headcount (FTE)	7	6	7	7	7	*10.2%*

[28] Federal Act on the Establishment of the Company "Familie & Beruf Management GmbH" as amended

Tasks
On 01.01.2006, the Familie & Beruf Management GmbH, headquartered in Vienna, was established by federal law. The main tasks of the company consist of the management of measures for the reconciliation of family and career and the coordination of research funding for the Austrian Institute for Family Research. The aim of coordinating and bundling initiatives at the local, regional and national level is to create the best possible family-friendly living and working environment.

Financial links with the federal budget
or the implementation of its tasks, the Familie & Beruf Management GmbH receives an annual basic remuneration from the federal government to cover administrative and operational expenses, based on the statutory basis in § 7 items 1 and 2 of the Establishment Act of the Familie & Beruf Management GmbH (Federal Law Gazette I No. 3/2006 as amended).

The annually approved work programme must be implemented by the company in accordance with the funds provided in the respective Federal Finance Act. The details are reflected in the shareholding and financial controlling.

JUSTIZBETREUUNGSAGENTUR
FACHPERSONAL FÜR DIE ÖSTERREICHISCHE JUSTIZ

Justizbetreuungsagentur
Address: Universitätsstraße 5/7, 1010 Vienna
Legal form: Public-law institution
Sector according to ESA 2010: Central government S.1311; ÖNACE: O 78.2
Federal shareholding: 100%
Management: Thomas Schützenhöfer (since 2014)
Statutory auditor: Attesta Wirtschaftsprüfung und Steuerberatung GmbH
Legal basis: Justizbetreuungsagentur Act, Federal Law Gazette I No. 101/2008 as amended
Website: www.jba.gv.at

Links with the federal budget In mn. €	CH	Outturn				Preliminary Outturn	2021/25	BVA	BVA-E	BVA-E	Δ BVA 26/BVA-E 27	
		2021	2022	2023	2024	2025	in %	2026	2027	2028	mn. €	%
Payments (in mn. €)		**44.5**	**52.2**	**65.2**	**78.0**	**93.1**	***109.2%***	**80.6**	**89.2**	**79.5**	**8.6**	***10.6%***
Fees to the JBA	13	44.5	52.2	65.2	78.0	93.1	*109.2%*	80.6	89.2	79.5	8.6	*10.6%*

Company Key Figures	2021	2022	2023	2024	2025	2021/25 in %
Profit and Loss Statement						
Sales Revenue	49.7	53.4	62.6	74.4	81.0	*62.9%*
Personnel Expenses	43.9	47.9	56.2	67.2	73.6	*67.8%*
Earnings Before Interests and Taxes (EBIT)	1.3	0.7	1.3	1.1	1.4	*2.8%*
Earnings Before Taxes (EBT)	1.3	0.7	1.4	1.4	1.6	*20.0%*
Balance Sheet						
Total Assets	27.6	29.9	38.3	42.1	42.6	*54.1%*
Equity	6.5	5.8	7.2	8.5	10.0	*55.0%*
Liabilities	1.6	1.3	2.1	1.8	3.3	*105.4%*
of which under 1 year	*1.6*	*1.3*	*2.1*	*1.8*	*3.3*	*105.4%*
Provisions	6.4	6.2	9.3	11.2	8.5	*33.7%*
Additional Key Figures						
Equity Ratio %	23.4	19.5	18.8	20.3	23.5	*0.4%*
Cashflow from Earnings	1.3	0.7	1.4	1.5	1.6	*22.4%*
Investments in Intangible Assets, PP&E, and Financial Asse	0.0	0.1	0.0	0.1	0.1	-
Headcount (FTE)	644	679	730	799	842	*30.8%*

Tasks

The Justizbetreuungsagentur (JBA) is a public-law institution which, for a fee, is responsible for ensuring the provision of care staff to judicial institutions and institutions for the execution of preventive measures. In addition, it provides family and youth court assistants, child advocates, official interpreters and experts.

Financial links with the federal budget

The significant cost increases in 2023 and 2024 are mainly due to the inflation-related massive salary increases under the JBA collective bargaining agreement.

In addition, the provision of staff by the JBA was also expanded in 2023 and 2024 (in particular for psychosocial and medical care in the execution of preventive measures).

For 2025, salaries under the JBA collective bargaining agreement were raised in line with the federal civil service, and the same is planned for 2026–2028. Otherwise, no material changes are currently expected.

5. State-Owned Enterprises Taskforce

The current budgetary situation also requires a contribution to consolidation from the federal government's shareholdings. The Government Programme 2025–2029 therefore provided for the establishment of a State-Owned Enterprises Taskforce.

The aim of the Taskforce is to generate consolidation contributions of €300.0 million from federal shareholdings by 2029, with €100.0 million still to be generated in 2027 and €200.0 million in 2028.

Scope

The scope of the Taskforce is based on the budgetary-law criteria for the inclusion of shareholdings in the Federal Accounts Statement (BRA) pursuant to § 46 BHV 2013, on the Participation Report pursuant to § 42 para. 5 BHG 2013, as well as on the shareholding and financial controlling pursuant to § 67 BHG 2013. This scope comprises

- companies in which the federal government holds a direct and majority interest,
- legal entities pursuant to § 67 para. 1 item 2 BHG 2013,
- funds and foundations pursuant to § 46 BHV 2013 in which the federal government holds a majority interest,
- as well as direct and majority subsidiaries of the federal government's holding companies (ÖBAG, ÖBB Group, ASFINAG, Bundestheater).

The scope is thus an extension of the concept of shareholding used in the Participation Report pursuant to § 42 para. 5 BHG 2013 to include foundations and funds as well as subsidiaries of holding companies, and comprises a total of 163 units, of which the federal government holds a direct and majority interest in 143 units. The remaining 20 units are subsidiaries of the federal government's holding companies (last bullet point above).

Through this extension, units are presented that are significant due to their size and their links with the federal budget, but which lie outside the current scope of the Participation Report.

Further Development

Processes for the further development of the scope of the Participation Report pursuant to § 42 para. 5 BHG 2013, and an alignment with the scope of the State-Owned Enterprises Taskforce, are currently being planned.

Underlying Definitions

In the course of developing a comprehensive yet consistent scope for the State-Owned Enterprises Taskforce, the budgetary-law definitions of shareholdings that exist due to differing objectives were analysed. These differing delimitations are substantively justified and each is geared to its specific purpose of application.

Federal Accounts Statement pursuant to § 46 BHV 2013
The shareholdings included in the statement of assets in the Federal Accounts Statement (BRA) and presented in the shareholding schedule in the annex to the BRA are defined in § 46 BHV 2013. The scope comprises:

- Interests held by the federal government in enterprises or in institutions with their own legal personality administered by federal bodies (§ 46 para. 1 BHV 2013).
- Institutions with their own legal personality, public-law companies or public-law institutions are recorded as a shareholding if they are administered by federal bodies or are subject to federal oversight (§ 46 para. 6 BHV 2013).

The concept of shareholding is thus very broadly defined and comprises companies under public and private law, public-law institutions, funds, foundations and also universities.

Report on Federal Shareholdings pursuant to § 42 Abs. 5 BHG 2013
A somewhat narrower scope is defined in § 42 para. 5 BHG 2013, which forms the basis of the Participation Report. This comprises:

- companies in which the federal government holds a direct and majority interest,
- as well as legal entities pursuant to § 67 para. 1 item 2 (including universities).

In contrast to the scope of the shareholdings presented in the shareholding schedule of the BRA, the Participation Report includes only companies as well as public-law institutions and public-law companies. As a result, other legal entities, such as federal funds and foundations, are not included in the Participation Report. In addition, the BRA shareholding schedule also includes units that are not held by the federal government in the majority.

Shareholding and Financial Controlling pursuant to § 67 Abs. 1 BHG 2013
A further definition of a scope in the BHG 2013 relates to shareholding and financial controlling. This is defined in § 67 para. 1 BHG 2013 and comprises:

- companies in which the federal government holds a direct or indirect majority interest (§ 67 para. 1 item 1 BHG 2013),
- public-law companies and public-law institutions subject to federal oversight – excluding social insurance institutions (§ 67 para. 1 item 2 BHG 2013)

Unlike the scope of the BRA shareholding schedule and the Participation Report pursuant to § 42 para. 5 BHG 2013, indirect shareholdings are also captured here.

Distribution Key and Methodology

For the purpose of calculating the distribution key for the deductions of the State-Owned Enterprises Taskforce, 41 units of the Taskforce scope were excluded from the key calculation (in particular universities and other companies affected by the consolidation in other ways; see Table 28).

The distribution key for allocating the consolidation contributions across the budget chapters is based on the annual surplus (weighted two-thirds) and on personnel expenditure (weighted one-third). The key aims to require savings both from highly profitable companies and from companies with high personnel expenditure. An efficiency score is factored into the personnel expenditure component: companies with higher personnel expenditure per capita must make a proportionately higher consolidation contribution.

The contributions are fully reflected in the BVA-E 2027, 2028 and in the BFRG 2029. Depending on the shareholding concerned, consolidation is achieved either on the expenditure side or on the revenue side (e.g. via dividends).

Company scope

Table 28 provides an overview of the units in the scope of the State-Owned Enterprises Taskforce (TF-G) and shows their overlaps with the current scope of the Participation

Report pursuant to § 42 BHG 2013, the shareholding and financial controlling pursuant to § 67 BHG 2013, the BRA shareholding schedule, as well as the units that were included in the Taskforce's key calculation (TF-S). Companies marked with x* are already included in reporting pursuant to §§ 42 and 67 via the group-level view.

Table 28: Overview and Comparison of the Scope

Company Name	**§42**	**§67**	**BRA**	**TF-G**	**TF-S**
ABBAG – Abbaumanagementgesellschaft des Bundes	x	x	x	x	x
Abschlussprüferaufsichtsbehörde (APAB)	x	x	x	x	x
Adenia Capital (IV) LP			x		
Africa Renewable Energy Fund			x		
AFRICA RENEWABLE ENERGY FUND II SCSp			x		
Africinvest IV			x		
Afrikanische Entwicklungsbank			x		
Agentur für Qualitätssicherung und Akkreditierung Austria	x	x	x	x	
Agentur für Rechnungswesen BBT GmbH		x			
Agentur für Rechnungswesen GKP GmbH		x			
Agrarmarkt Austria (AMA)	x	x	x	x	
AIT Austrian Institute of Technology GmbH	x	x	x	x	x
Alcazar Energy Partners II SLP (SCSP)			x		
Anerkennungsfonds FreiwG			x	x	
Arbeitsmarktservice AMS	x	x	x	x	
Ascent Rift Valley Fund Ltd.			x		
ASFINAG - Autobahnen- und Schnellstraßen-Finanzierungs AG	x*	x*	x	x	x
ASFINAG Alpenstraßen GmbH	x*	x*		x	x
ASFINAG Bau Management GmbH	x*	x*		x	x
ASFINAG Commercial Services GmbH	x*	x*		x	x
ASFINAG European Toll Service GmbH	x*	x*		x	x
ASFINAG Maut Service GmbH	x*	x*		x	x
ASFINAG Service GmbH	x*	x*		x	x
Asian Infrastructure Investment Bank			x		
Asiatische Entwicklungsbank			x		
Ausgleichstaxfonds Wien BM für Soziales			x	x	
Auslandsösterreicher-Fonds				x	x
Austria Film und Video GmbH	x	x	x	x	x
Austria Tech - Gesellschaft des Bundes für technologiepolitische Maßnahmen GmbH	x	x	x	x	x
Austria Wirtschaftsservice GmbH	x	x	x	x	x
Austrian Business Agency Österr. Industrieansiedlungs- und WirtschaftswerbungsgmbH	x	x	x	x	x
Austrian Development Agency GmbH (ADA)	x	x	x	x	x
Austro Control Österreichische Gesellschaft für Zivilluftfahrt mbH	x	x	x	x	x
Bekleidungswirtschaftsfonds der Exekutive des BM.I			x	x	x
Berglandmilch eGen			x		
BEST - Bioenergy and Sustainable Technologies GmbH			x		
BLM Betriebs-Liegenschafts-Management GmbH		x			
Braunvieh Weststeiermark reg. GenmbH			x		
Buchhaltungsagentur des Bundes (BHAG)	x	x	x	x	x
Bundesagentur für Betreuungs- und Unterstützungsleistungen GmbH	x	x	x	x	x
Bundesaltlastensanierungsges.m.b.H. (BALSA-gmbh)		x			
Bundesanstalt Fachstelle Normungsbeteiligung	x	x	x	x	
Bundesbeschaffung GmbH (BBG)	x	x	x	x	x
Bundesforschungs- und Ausbildungszentrum für Wald, Naturgefahren und Landschaft	x	x	x	x	x
Bundesgesundheitsagentur				x	x

continued

Company Name	§42	§67	BRA	TF-G	TF-S
Bundesmuseen	x				
Albertina	x	x	x	x	x
Kunsthistorisches Museum mit Weltmuseum Wien und Theatermuseum Wien	x	x	x	x	x
MAK-Österreichisches Museum für Angewandte Kunst	x	x	x	x	x
Museum moderner Kunst Stiftung Ludwig Wien (MUMOK)	x	x	x	x	x
Naturhistorisches Museum	x	x	x	x	x
Österreichische Galerie Belvedere	x	x	x	x	x
Österreichische Nationalbibliothek	x	x	x	x	x
Technisches Museum Wien mit Österreichischer Mediathek	x	x	x	x	x
Bundespensionskasse AG	x	x	x	x	x
Bundesrechenzentrum GmbH (BRZ)	x	x	x	x	x
Bundes-Sport GmbH	x	x	x	x	x
Bundessporteinrichtungen GmbH		x			
Bundesstelle für Sektenfragen	x	x	x	x	x
Bundestheater-Holding GmbH	x*	x*	x	x	x
ART for ART Theaterservice GmbH	x*	x*		x	x
Burgtheater GmbH	x*	x*		x	x
Volksoper Wien GmbH	x*	x*		x	x
Wiener Staatsoper GmbH	x*	x*		x	x
Bundeswohnbaufonds			x	x	x
caRINDthia ZVB eGen			x		
Catalyst Mena Clean Energy Fund L.P.			x		
Caucasus Clean Energy I, L.P.			x		
CEE Special Situations Fund L.P.			x		
Central Europe Fund of Fund European Investment Fund			x		
Combodia-Laos-Myanmar Development Fund II, L.P			x		
Developing World Markets Inclusive Finance Equity Fund II			x		
Diplomatische Akademie Anstalt Public Rechts	x	x	x	x	x
Dokumentationsstelle Politischer Islam			x	x	x
DOLMA Impact Fund I			x		
ELGA GmbH			x		
Energie - Control Austria	x	x	x	x	x
ERP-FONDS			x	x	x
Erzb.Ladislaus v.Pyrker u.Erzh.Albrecht Gasteiner Badestift.			x	x	
Europäische Bank für Wiederaufbau und Entwicklung			x		
Europäische Investitionsbank			x		
European Financial Stability Facility (EFSF)			x		
European Stability Mechanism (ESM)			x		
Fachstelle für tiergerechte Tierhaltung und Tierschutz	x	x	x	x	x
Familie & Beruf Management GmbH	x	x	x	x	x
Felbertauernstraße AG	x	x	x	x	x
Finanzmarktaufsichtsbehörde (FMA)	x	x	x	x	x
Fonds zur Förderung der wissenschaftlichen Forschung			x	x	x
Fonds zur Instandsetzung der jüd. Friedhöfe in Österreich			x	x	
Forschungs-, Wissenschafts-, Innovations- und Technologieentwicklungsrat	x	x	x	x	
Frontier Energy II Alpha K/S			x		
GELDSERVICE AUSTRIA Logistik für Wertgestionierung und Transportkoordination G.m.b.H.		x			
Gendarmeriejubiläumsfonds 1949			x	x	x
Geosphere Austria	x	x	x	x	x

continued

Company Name	§42	§67	BRA	TF-G	TF-S
Gesundheit Österreich GmbH	x	x	x	x	x
Gesundheitsplanungs GmbH			x		
Graz-Köflacher Bahn und Busbetrieb GmbH	x	x	x	x	x
Großglockner Hochalpenstraßen AG	x	x	x	x	x
HETA Asset Resolution AG		x			
Hilfsfonds			x	x	
HTA Austria GmbH			x		
IEF Insolvenz-Entgelt-Fonds			x	x	
IEF-Service GmbH (Insolvenz-Entgelt-Fonds Service GmbH)	x	x	x	x	
IG Immobilien Invest GmbH		x			
Innovationsstiftung für Bildung				x	x
Institute of Science and Technology Austria (IST Austria)	x	x	x	x	
Inter-Amerikanische Entwicklungsbank			x		
Inter-Amerikanische Investitionsgesellschaft			x		
Internationale Bank für Wiederaufbau und Entwicklung			x		
Internationale Finanzkorporation			x		
Internationales Amtssitz- und Konferenzzentrum Wien AG (IAKW)	x	x	x	x	x
Internationales Studentenhaus, gemeinnützige GmbH			x		
In-Vitro Fertilisationsfonds				x	x
Justizbetreuungsagentur	x	x	x	x	x
KA Finanz AG		x			
Kärntner Betriebsansiedlungs- und Beteiligungsges. m.b.H.			x		
Klima- und Energiefonds			x	x	x
Künstler-Sozialversicherungsfonds			x	x	x
KZ-Gedenkstätte Mauthausen/Mauthausen Memorial	x	x	x	x	x
Lagerhaus Graz Land eGen			x		
Lagerhaus Innviertel-Traunviertel-Urfahr eGen			x		
Landgenossenschaft Ennstal eGen			x		
Landw. Genossenschaft Klagenfurt-St. Veit-Rosental eGen			x		
Landwirtschaftliche Bundesversuchswirtschaften GmbH	x	x	x	x	x
Lokalbahn Lambach-Vorchdorf-Eggenberg AG	x	x	x	x	x
Margaretha Lupac-Stiftung für Parlamentarismus u. Demokratie			x	x	
Marshallplan-Jubiläumsstiftung				x	x
MGN Milchgenossenschaft Niederösterreich reg. GenmbH			x		
Monopolverwaltung GmbH	x	x	x	x	x
Multilaterale Investitions-Garantie-Agentur			x		
Münze Österreich Aktiengesellschaft		x			
Museumsquartier Errichtungs- u. BetriebsgmbH	x	x	x	x	x
Nationale Anti-Doping Agentur Austria GmbH	x	x	x	x	x
Nationalfonds der Republik Österreich			x	x	
Nationalpark Donau-Auen GmbH			x		
Nationalpark Gesäuse GmbH			x		
Nationalpark Oberösterreichische Kalkalpen GmbH			x		
Nationalpark Thayatal GmbH			x		
Nationalstiftung für Forschung, Technologie und Entwicklung				x	x
Neusiedler Seebahn GmbH			x		
Nö. Genetik Rinderzuchtverband GenmbH			x		
OeAD-GmbH – Agentur für Bildung und Internationalisierung	x	x	x	x	x
OeNPAY Financial Innovation HUB GmbH		x			

continued

Company Name	**§42**	**§67**	**BRA**	**TF-G**	**TF-S**
Oesterreichische Banknoten- und Sicherheitsdruck GmbH		x			
Oesterreichische Nationalbank (OeNB)	x	x	x	x	x
One Mobility GmbH	x	x	x	x	x
One Mobility-Ticketing GmbH		x			
OÖ Rübenbauerngenossenschaft eGen			x		
Österreich Institut GmbH	x	x	x	x	x
Österreichische Agentur für Gesundheit und Ernährungssicherheit GmbH (AGES)	x	x	x	x	x
Österreichische Akademie der Wissenschaften	x	x	x	x	
Österreichische Beteiligungs AG (ÖBAG)	x	x	x	x	x
Bundesimmobilien GmbH (BIG)		x		x	x
GKB-Bergbau GmbH		x		x	x
IMIB Immobilien- und Industriebeteiligungen GmbH		x			
Österreichische Post AG				x	x
Österreichische Bibliothekenverbund und Service GesmbH	x	x	x	x	x
Österreichische Bundesbahnen-Holding AG	x*	x*	x	x	x
ÖBB Personenverkehr Aktiengesellschaft	x*	x*		x	x
ÖBB-Business Competence Center GmbH	x*	x*		x	x
ÖBB-Finanzierungsservice GmbH	x*	x*		x	x
ÖBB-Infrastructure AG	x*	x*		x	x
ÖBB-Werbung GmbH	x*	x*		x	x
Rail - Cargo Austria AG	x*	x*		x	x
Österreichische Bundesfinanzierungsagentur (ÖBFA)	x	x	x	x	x
Österreichische Bundesforste AG	x	x	x	x	x
Österreichische ForschungsförderungsgmbH	x	x	x	x	x
Österreichische Mensen BetriebsgmbH	x	x	x	x	x
Österreichischer Binnenschifffahrtsfonds				x	x
Österreichischer Fonds zur Stärkung von Frauen und Mädchen (LEA)				x	x
Österreichischer Frauenfonds			x	x	x
Österreichischer Integrationsfonds			x	x	x
Österreichischer Verkehrssicherheitsfonds				x	x
Österreichisches Filminstitut	x	x	x	x	
Österreichisches Konferenzzentrum Wien AG			x		
ÖZVG Österreichische Zuckerrübenverwertungsgenossenschaft			x		
Planai - Hochwurzen - Bahnen Gesellschaft m.b.H.			x		
Privatkrankenanstalten-Finanzierungsfonds				x	x
Raab-Oedenburg-Ebenfurter-Eisenbahn AG			x		
Raiffeisen Lagerhaus St. Pölten reg. GenmbH			x		
Raiffeisen-Lagerhaus Korneuburg und Umgebung eGen			x		
Raiffeisen-Lagerhaus NÖ Süd eGen			x		
Raiffeisen-Lagerhaus Wiener Becken eGen			x		
Reservefonds für Familienbeihilfen				x	x
Rind Steiermark eG			x		
Rundfunk- und Telekom RegulierungsGmbH	x	x	x	x	x
Salzburger Festspielfonds			x		
Schienen- Control Österr. Gesellschaft für Schienenverkehrsmarktregulierung mbH	x	x	x	x	x
SchienenInfrastructure - DienstleistungsgmbH	x	x	x	x	x
Schloß Schönbrunn Culture- und BetriebsgmbH	x	x	x	x	x
Schönbrunner Tiergarten GmbH	x	x	x	x	x
SEAF Caucasus Growth Fund L.P.			x		
Shore Cap II Ltd. c/o Cim Fund Services Ltd.			x		
ShoreCap III LP C/O SGG Mauritius			x		

continued

Company Name	**§42**	**§67**	**BRA**	**TF-G**	**TF-S**
Silicon Austria Labs GmbH	x	x	x	x	x
Spanische Hofreitschule – Lipizzanergestüt Piber	x	x	x	x	x
Statistik Österreich	x	x	x	x	x
Stiftung Anton Proksch - Institut Wien				x	x
Stiftung Forum Verfassung			x	x	x
Stiftung Theresianische Akademie				x	x
Stipendienstiftung der Diplomatischen Akademie				x	x
SUSI Asia Energy Transition Fund SCSp			x		
The Enterprise Expansion Fund (ENEF)			x		
THEATER DER JCHEND			x		
TIROLER FESTSPIELE ERL Gemeinnützige Privatstiftung			x		
Umwelt- und Wasserwirtschaftsfonds			x	x	x
Umweltbundesamt GmbH	x	x	x	x	x
Universitäten (gesamt)					
Akademie der bildenden Künste Wien	x	x	x	x	
Alpen-Adria-Universität Klagenfurt	x	x	x	x	
Interdisciplinary transformation university Austria (IT:U)	x	x	x	x	
Johannes Kepler Universität Linz	x	x	x	x	
Karl-Franzens-Universität Graz	x	x	x	x	
Medizinische Universität Graz	x	x	x	x	
Medizinische Universität Innsbruck	x	x	x	x	
Medizinische Universität Wien	x	x	x	x	
Montanuniversität Leoben	x	x	x	x	
Mozarteum Salzburg	x	x	x	x	
Paris-Lodron-Universität Salzburg	x	x	x	x	
Technische Universität Graz	x	x	x	x	
Technische Universität Wien	x	x	x	x	
Universität für angewandte Kunst Wien	x	x	x	x	
Universität für BodenCulture Wien	x	x	x	x	
Universität für künstlerische und industrielle Gestaltung Linz	x	x	x	x	
Universität für Musik und darstellende Kunst Graz	x	x	x	x	
Universität für Musik und darstellende Kunst Wien	x	x	x	x	
Universität für Weiterbildung Krems (Donau-Universität Krems)	x	x	x	x	
Universität Innsbruck	x	x	x	x	
Universität Wien	x	x	x	x	
Veterinärmedizinische Universität Wien	x	x	x	x	
Wirtschaftsuniversität Wien	x	x	x	x	
Unterstützungsfonds für durch medizinische Behandlung mit HIV infizierte Personen und Angehörige				x	x
Unterstützungsfonds für Menschen mit Behinderung			x	x	
Unterstützungsfonds für Personen mit Hepatitis-C-Infektion durch Blutspende				x	x
Unterstützungsinstitut der Bundespolizei			x	x	x
Verbund	x		x	x	x
Vereinigte Altösterreichische Militärstiftungen			x	x	x
Verkehrsauskunft Österreich VAO GmbH			x		
Verpackungskoordinierungsstelle gemeinnützige Gesellschaft mbH		x			
Via Donau - Österr. Wasserstraßen-GmbH	x	x	x	x	x
Villacher Alpenstraßen GmbH	x	x	x	x	x
Wiener Zeitung Digitale Publikationen GmbH		x			

continued

Company Name	§42	§67	BRA	TF-G	TF-S
Wiener Zeitung GmbH	x	x	x	x	x
Wohlfahrtsfonds der Bundespolizei			x	x	x
Wohlfahrtsfonds für die Exekutive des Bundes			x	x	x
Wohnungsaktiengesellschaft 1016 PROPERTIES INC			x		
Wohnungsaktiengesellschaft ASUNTO			x		
Wohnungsaktiengesellschaft, 1060 FIFTH AVENUE CORPORATION			x		
WWB ISIS Fund, LP			x		
Zillertaler Verkehrsbetriebe Aktiengesellschaft			x		
Zukunftsfonds der Republik Österreich			x	x	x

6. Technical Explanations

6.1. Legal and Organisational Forms

The most important legal and organisational forms of the shareholdings are as follows:

Public-law corporations
These are organisationally and legally independent legal entities with sovereign authority. They have their own statutory, financial and personnel autonomy. They are established by law. There is an executive body responsible for ongoing management, and supervisory bodies that make fundamental decisions.

Companies with limited liability (GmbHs)
GmbHs have their own legal personality. The shareholders participate with contributions to the share capital, which is divided into ordinary shares, without being personally liable for the company's obligations. The bodies of a company with limited liability are the shareholders' meeting and the management. The formation of a supervisory board is optional under company law, but is the standard case. This legal form occurs more frequently than the AG, as GmbH law allows the shareholders considerable scope for structuring.

Public limited companies (AGs)
AGs are companies with their own legal personality that have share capital divided into shares. The shareholders participate with a portion of the share capital, without being personally liable for the company's obligations. The bodies of a public limited company are the management board, the general meeting and the supervisory board.

In contrast to companies with limited liability, stock corporation law provides for extensive regulations and formal requirements for public limited companies. There is little room for supplementary/individual arrangements of the contractual relationship. The degree of independence of public limited companies vis-à-vis their shareholders is very extensive.

6.2. Explanations of the Most Important Terms and Key Figures

Most of the definitions of these key figures are taken from the Shareholding and Financial Controlling Ordinance, which is largely used for this report (Ordinance of the Federal Minister of Finance on the uniform establishment of a planning, information and reporting system of the federal government for shareholding and financial controlling; Federal Law Gazette II No. 18/2019 as amended), Annex 4.

Financial links with the federal budget

Disbursements
These refer to the outflow of liquid funds (e.g. bank, cash) in a financial year. Disbursements are presented in the financing budget and broken down by expenditure use groups.

Receipts
These refer to the inflow of liquid funds (e.g. bank, cash) in a financial year. Receipts are presented in the financing budget and broken down by revenue source groups.

Profit and loss statement

Sales revenue and other operating income
Sales revenue comprises the amounts arising from the sale of products and the provision of services, after deduction of revenue reductions and value added tax as well as other taxes directly linked to revenue (§ 189a item 5 UGB). This includes revenue from all deliveries and other services, insofar as these are not to be reported under another item (such as revenue from fixed assets and income from financial assets). Atypical or non-period-related revenue is also included.

Other operating income comprises income from the disposal of and write-ups to fixed assets, with the exception of financial assets, and income from the reversal of provisions, as well as other operating income.

Other operating income includes income that is neither sales revenue nor falls under one of the separately disclosed items of other operating income. This includes, in particular, grants accruing to the company under the provisions of any outsourcing act.

Personnel expenses
Wages, salaries, expenses for severance payments and contributions to company employee provident funds, expenses for retirement provisions, expenses for statutory social security contributions as well as remuneration-dependent levies and mandatory contributions and other social expenses.

Expenses for severance payments and retirement provisions comprise both the disbursements and the changes in the provisions formed for this purpose.

Expenses for statutory social security contributions as well as remuneration-dependent mandatory contributions include the municipal tax, the employer's contribution to the family allowance equalisation fund as well as the employer's surcharge levied together with it, the underground railway levy in Vienna, the statutory mandatory social security contributions and the disabled persons' equalisation levy.

Other social expenses relate to voluntary benefits that are not paid directly to individual employees, such as contributions to a works council fund, for voluntary insurance of employees, company outings, company events, Christmas presents, etc.

Personnel expenses also include the reimbursements of the total active service expenses including ancillary costs as well as the contribution to cover pension expenses, which the company pays to the federal government for civil servants statutorily assigned to it.

Earnings Before Interest and Taxes (= EBIT)
Intermediate result of all operating income and expenses before interest and taxes.

Earnings Before Taxes (= EBT)
The result before taxes corresponds to the definition pursuant to § 231 para. 2 items 10 to 15 UGB. In addition to EBIT, it also includes income from shareholdings, securities, loans, interest, and similar items, as well as income or expenses from financial assets, securities held as current assets, interest or similar expenses.

Balance Sheet

Equity Capital
Equity pursuant to § 224 para. 3 A UGB plus non-repayable grants from public funds for the acquisition or production of fixed assets ("investment grants"), which lead to the

formation of a separate liability item on the balance sheet (when applying the gross method).

Equity Ratio
Calculation pursuant to § 23 URG (Business Reorganisation Act), Federal Law Gazette I No. 114/1997, as amended: the percentage resulting from the ratio between equity (§ 224 para. 3 A UGB) on the one hand, and the items of total capital (§ 224 para. 3 UGB), reduced by the advance payments deductible from inventories pursuant to § 225 para. 6 UGB, on the other hand. When applying the gross method in accounting for non-repayable investment grants, these must be offset against the book value of the fixed assets subsidised by the investment grants for the purpose of calculating the equity ratio.

Liabilities
Liabilities disclosed in the balance sheet pursuant to § 224 para. 3 C UGB, whereby the amount of liabilities with a remaining term of up to one year must be stated separately. Each liability item must be examined with regard to its maturity. This applies in particular to amounts of long-term debt falling due in the following year.

Provisions
Disclosure of the following items formed in the balance sheet pursuant to § 224 para. 3 B UGB:

- provisions for severance payments,
- provisions for pensions,
- tax provisions,
- other provisions.

Other key figures

Cash flow from results
Cash flow from results is to be disclosed in accordance with the expert opinion of the Expert Committee of the Chamber of Public Accountants and Tax Advisors for Business Administration, KFS/BW 2:

1		Results before taxes
2	+/-	depreciation/write-ups on assets in the investment area

3 -/+ profit/loss from the disposal of assets in the investment area

4 +/- other non-cash expenses/income, insofar as not relating to items 6 to 8

5 = Cash flow from results

Income from the reversal of non-repayable investment grants (when applying the gross principle) constitutes "other non-cash income" and is to be deducted.

Investments
(Gross) investments in intangible assets, property, plant and equipment, and financial assets.

Staff numbers (average employees)
When determining the average number of employees, all persons in an ongoing employment relationship under labour law, including members of company management, are to be taken as a basis. Civil servants statutorily assigned to the company for service are likewise to be included.

Interns, external contractor personnel and hourly-paid auxiliary staff, as well as persons employed as freelance contractors, are not to be taken into account.

Persons temporarily absent (e.g. employees performing military service and those on maternity leave or parental leave, persons on special leave) are not to be taken into account insofar as the obligation to work and to pay remuneration is suspended for various reasons (e.g. during the performance of military service). Part-time employees and apprentices, on the other hand, are to be counted at their full-time equivalent.

Stating the average number of employees allows the average personnel expense per employee to be determined. The average number of employees is to be determined in full-time equivalents (FTEs) corresponding to the working hours of full-time employees.

Links with the federal budget

Capital contributions, capital increases

Expenditures/disbursements of the federal government arising from its position as shareholder in the form of cash contributions. This also includes fund contributions for the purpose of increasing the nominal capital and contributions already made in this connection for the implementation of resolved capital increases, as long as neither the increase resolution nor the capital increase itself has been entered in the companies register and they have not yet increased the nominal capital.

Investment grants

Grants from the federal government for the acquisition or production of fixed assets.

Operating cost subsidies

Ongoing payments by the responsible ministry entrusted with the administration of the shareholding rights to cover expenses. These are to be recognised in the profit and loss account in line with the incurrence of the expense, whereby either disclosure as "other operating income" or an open deduction from the respective expense (in a preceding column) is permissible.

Payments of personnel expenses for (former) federal employees

Personnel and social expenses for (former) federal employees in connection with the regulation of the transfer of assets, e.g. for severance payments, long-service bonuses, as well as personnel expenses for civil servants assigned to the shareholding for service.

Payments for goods and services

Ongoing payments by the federal government on the basis of purchase agreements, service agreements, contracts for work, etc. concluded with the company.

Compensation payments pursuant to specific laws

Ongoing payments by the responsible ministry entrusted with the administration of the shareholding rights on the basis of the provisions of a specific law. Disclosed under the item "Other" as other operating income in the company's profit and loss statement.

Receipts by the federal government from goods and services supplied
Ongoing payments by the company for administrative and other services provided by the federal government to the company on a contractual basis.

Rental, lease income/receipts and usufruct fees
Income/receipts of the responsible ministry entrusted with the administration of the shareholding rights from the granting of rental, lease and usufruct rights.

Reimbursments of personnel and social expenses for civil servants
Reimbursements by the company to the federal government for civil servants assigned to it for service.

Pension contributions for civil servants
Direct income/receipts of the federal government from the company from contributions for the pension provision of civil servants, insofar as these are not already included as employee contributions in the reimbursements for personnel and social expenses for civil servants.

Capital reduction
Income/receipts of the federal government arising from its position as shareholder as a result of resolved ordinary reductions of the nominal capital entered in the companies register.

Abbreviation of the Federal Ministries

BKA	Bundeskanzleramt (Federal Chancellery)
BMASGPK	Bundesministerium für Arbeit, Soziales, Gesundheit, Pflege und Konsumentenschutz (Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection)
BMB	Bundesministerium für Bildung (Federal Ministry of Education)
BMEIA	Bundesministerium für europäische und internationale Angelegenheiten (Federal Ministry for European and International Affairs)
BMF	Bundesministerium für Finanzen (Federal Ministry of Finance)
BMFWF	Bundesministerium für Frauen, Wissenschaft und Forschung (Federal Ministry of Women, Science and Research)
BMI	Bundesministerium für Inneres (Federal Ministry of the Interior)
BMIMI	Bundesministerium für Innovation, Mobilität und Infrastruktur (Federal Ministry for Innovation, Mobility and Infrastructure)
BMJ	Bundesministerium für Justiz (Federal Ministry of Justice)
BMLUK	Bundesministerium für Land- und Forstwirtschaft, Klima- und Umweltschutz, Regionen und Wasserwirtschaft (Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management)
BMLV	Bundesministerium für Landesverteidigung (Federal Ministry of Defence)
BMWET	Bundesministerium für Wirtschaft, Energie und Tourismus (Federal Ministry of Economy, Energy and Tourism)
BMWKMS	Bundesministerium für Wohnen, Kunst, Kultur, Medien und Sport (Federal Ministry of Housing, Arts, Culture, Media and Sport)

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