

Annex 1, Table 1: Reporting table for the assessment of CSRs and key macro-structural reforms

Table 1. Description of the measures taken and information on their qualitative impact											
CSR number (1)	CSR sub-categories (2)	Number and short title of the measure (3)	Information on planned and already enacted measures								Foreseen impacts
			Description of main measures of direct relevance to address the CSRs					Europe 2020 target	Challenges/ Risks	Budgetary implications	Qualitative elements
			Main policy objectives and relevance for CSR (4)	Description of the measure (5)	Legal/ Administrative instruments (6)	Timetable on progress achieved in the last 12 months (7)	Timetable on upcoming steps (8)	Estimated contribution to Europe 2020 target (9)	Specific challenges/ risks in implementing the measures (10)	Overall and yearly change in government revenue and expenditure (reported in mln. national currency) (11)	Qualitative description of foreseen impacts and their timing (12)
CSR 1 Public finances	a) Ensure that the deviation from the medium-term budgetary objective in 2016 and in 2017 is limited to the allowance linked to the budgetary impact of the exceptional inflow of refugees in 2015, and to that effect achieve an annual fiscal adjustment	Measure 1 Budget execution reports	Monitoring adherence to budgetary plans	Monthly reports on government revenues and expenditures	Public report: <a href="https://service.bmf.gv.at/budget/akt/h/2016/">https://service.bmf.gv.at/budget/akt/h/2016/</a>	monthly cycle respected	Monthly statement of revenues/expenditure		None	See Stability Programme update	Transparency of fiscal accounts; external budgetary surveillance during the fiscal year - in addition to the annual ex post accounting conducted by the Federal Court of Audit.
		Measure 2 Budget 2017	Maintaining fiscal discipline and ensuring compliance with MTO in the short term	Expenditure ceilings for 2017	Federal Finance Act 2017  Federal Law Gazette I No. 101/2016	Adopted in Parliament on November 24, 2016	Update in autumn 2017		Not significant	See Stability Programme update	
		Measure 3 Budgetary framework 2017-2020	Maintaining fiscal discipline and ensuring compliance with MTO over the medium term	Annual expenditure ceilings for 2017-2020	Fiscal framework Act 2017-2020  Federal Law Gazette I No. 34/2016	Adopted in Parliament on May 20, 2016	[Update probably in autumn 2017]		Not significant	See Stability Programme update	

	of 0.3 % of GDP in 2017 unless the medium-term budgetary objective is respected with a lower effort.										
	<b>Measure 4 Spending Reviews</b>	Identifying savings potentials, inefficiencies and priorities in public expenditure	The Ministry of Finance is developing a framework for spending reviews and is running two pilot projects, on the Disaster Relief Fund and the Family Burden Equalisation Fund, [to be] completed in February 2017.	<ul style="list-style-type: none"> <li>working group established</li> <li>pilot projects initiated</li> </ul>	Areas identified for additional Spending Reviews: financing of railway infrastructure; primary education		Minor risks	[See Stability Programme update]			
b) Ensure the sustainability of the healthcare system	<b>Measure 1 Provisions in Fiscal Equalisation Act</b>	Stabilizing public health expenditure at around 7 per cent of GDP	Downward adjustment of the cap in annual growth in public expenditure on health care, consistent with projected lower nominal GDP growth.	legally binding agreement	Agreement signed by representatives of the the federal government, the Länder and the municipalities in November 2016.	Reduction of the annual growth rate for public health expenditure stepwise from 3.6% in 2017 to 3.2% in 2021.			See Stability Programme update		
	<b>Measure 2</b>	Continuation of the target-based health governance ("Zielsteuerung-Gesundheit")	The recently implemented target-based health governance approach will be continued and collaboration will be strengthened;  According to the legal/ administrative instruments (6) the operationalization of the detailed	Two legal framework agreements (Art. 15a B-VG Vereinbarungen) enacted December 2016;  Health Reform Act (including target-based health governance law and numerous amending laws) at federal level, (Federal Legal Gazette [BGBl.] I	Legal basis on the federal level was enacted before the end of 2016 to ensure timely implementation of the necessary measures.	Finalization of the Federal Target-Based Governance Agreement ("Zielsteuerung svertrag") within the second quarter of 2017;  All objectives and measures in the federal target-based governance agreement will			Estimate numbers for 2016 show that the targets not only were reached, but over fulfilled. For the upcoming period it was agreed to revise the expenditure gaps downwards. For the time period until 2021 it was agreed to further decrease the annual growth rate for public health expenditure stepwise from 3.6 %		

			<p>measures will be defined in the federal target-based governance agreement (“Zielsteuerungsv ertrag”) for the period from 2017 until 2020. Based on the agreement on the federal level the implementation of the vast majority of the measures takes place on the regional level jointly by the regional government and the regional sickness funds.</p> <p>Besides strengthening primary health care and preventing avoidable hospitalization to relief pressure from the inpatient sector (measure 2) the main relevant topics were prioritized for the upcoming period. Amongst others these main relevant topics are:</p> <ul style="list-style-type: none"> <li>• Fostering day clinic service provision</li> <li>• Increased health promotion and prevention</li> <li>• Further strengthening of</li> </ul>	<p>No. 26/2017, January 2017);</p> <p>Federal Target-Based Governance Agreement (“Zielsteuerungsv ertrag”) for the years 2017 until 2020 currently in the state of negotiation</p>		<p>include a deadline in the time period from 2017 until the end of 2020.</p> <p>A detailed federal annual work program is set up after the finalization of the agreement and before the beginning of every consecutive year.</p>			to 3.2 %.	
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			<p>the public health system (e.g. the principle of benefits in kind)</p> <ul style="list-style-type: none"> <li>• Health professionals (skill mix)</li> <li>• Joint provision and procurement of pharmaceuticals</li> <li>• Measurement of outcome quality</li> <li>• e-Health</li> </ul> <p>The detailed measures will be defined in the federal target-based governance agreement (“Zielsteuerungsvertrag”) and have to include indicators and target values. Timely and transparent presentation of achievements and progress of the agreed measures is ensured through a biannual Monitoring</p>							
		<b>Measure 3</b>	Strengthening primary health care in Austria especially to relief pressure from the inpatient sector	<p>International comparisons show the relatively low primary care orientation and the high hospitalization rates in the Austrian health care system. Considering the growing evidence on the positive</p>	<p>Agreement on the concept for a reformed primary health care in Austria in 2014;</p> <p>Two legal framework agreements (Art. 15a B-VG Vereinbarungen) enacted in December 2016;</p>	Start of pilot projects for primary health care	<p>Primary health care bill in 2017;</p> <p>Implementation of at least 75 primary care institutions until 2021</p>		<p>The main challenges for the implementation of new primary care institutions in Austria are threefold:</p> <ul style="list-style-type: none"> <li>• Funding for primary care needs to be sustainable and it will be crucial that all relevant social health insurance institutions are not hesitating in</li> </ul>	

			<p>impact of a strong primary care system it was agreed to reform primary care in Austria and to establish new collaborative and integrated forms for the provision of primary care. Consequently it was agreed to implement at least 75 primary care institutions until 2021 and 200 Mio. Euros were earmarked for this purpose.</p> <p>A strengthened primary care will also play a crucial role in further reducing the high hospitalization rates we are facing in Austria. It is essential to build up capacity in the ambulatory sector to allow for the necessary downsizing of the hospital sector. Other important measures to relief pressure from the inpatient sector are to foster day clinic and ambulatory services within hospitals. To secure positive incentives supporting this measure a new DRG-based</p>	<p>Federal Target-Based Governance Agreement ("Zielsteuerungsvertrag") for the years 2017 until 2020 currently being negotiated</p>			<p>implementing primary care</p> <ul style="list-style-type: none"> <li>• New contracting and payment schemes are urgently needed, especially to improve the working conditions in primary health care. We have to overcome the traditional and largely fee-for-service based payment scheme in favor of a blended payment scheme setting the right incentives and avoiding unwanted disincentives.</li> <li>• Given the fact that approximately 75 per cent of all contracted GPs will be 65 or older by 2030 it will be key to ensure the health professionals that are needed.</li> </ul>		
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				payment scheme for the hospital ambulatory area (“LKF-Modell für den spitalsambulanten Bereich”) was introduced and will be fully implemented latest by 2019.						
d) Simplify, rationalise and streamline fiscal relations and responsibilities across the various layers of government	<b>Measure 1 Fiscal Equalisation Act</b>	First steps towards a fundamental reform of intergovernmental fiscal relations	Simplification of the allocation of revenue shares between the Federal Government, the Länder and the municipalities as well as within the Länder. Abolishment of a number of federal transfers. Transfer of responsibility with regard to the rate of an existing payroll tax (“contribution to housing subsidies”, currently set at 1% of the payroll) to the Länder. Partial allocation of revenue shares to municipalities according to provision of services, e.g. extent and quality of child care (from 2018); primary schooling (from 2019). Additional reform commitments with regard to implementation	Fiscal Equalisation Act 2017  Federal Law Gazette I No. 116/2016	Agreement signed by representatives of the the federal, state and local governments in November 2016.  Adopted in Parliament on December 21, 2016					Reduction of complexity; increased transparency; strengthening of the fiscal autonomy of the Länder; first steps towards a task-oriented allocation of funds; performance incentives through benchmarking

				of spending reviews (starting 2017), benchmarking (starting 2019) and a reform of the federal system (starting 2018).							
		<b>Measure 2</b> <b>Educational reform – Administration (Schulorganisationspaket)</b>	Increasing result responsibility and efficiency	As part of the educational reform, administration on provincial level will be concentrated in one educational board (“Bildungsdirektionen”) and schools will be granted more autonomy.	Agreement by council of ministers, November 17, 2015  Agreement by council of ministers, October 18, 2016	Laws are prepared. Agreement with stakeholders is achieved.	Adoption of the law in the National Council	Enhanced educational outcome in all parts of the Austrian educational System	Not significant		
<b>CSR 2</b> <b>Labour market; education;</b>	a) Improve the labour market participation of women	<b>Measure 1</b>	Expansion of child day-care	Increase of quantity and quality of child care facilities according to the Family and Job Compatibility Indicator in order to meet the Barcelona targets;	Agreement according to Article 15a of the Federal Constitution concerning the expansion of childcare services;	In 2015 93% children in the age of 3-6 years and 25,5 % of children in the age of 0-2 years were cared for in services. (Data without qualified childminders from childcare home statistics, Statistics Austria 2016)	Focus on improving child day-care for children up to the age of three, promoting qualified childminders offerings, childcare places in companies and on installing a nation-wide quality framework	Increase the participation of women/mothers in education and in (fulltime) employment	Availability of skilled kindergarten teachers	Extra expenditure of the federal government of 305 million € and additional 135 million € of the regional governments between 2014 and 2017	Increasing the quantity and quality of child care facilities according to the Family and Job Compatibility Indicator in order to meet the Barcelona targets; increase the participation of women/mothers in education and in (full-time) employment
		<b>Measure 2</b> <b>National Action Plan for Gender Equality in the Labour Market</b>	The National Action Plan for Gender Equality in the Labour Market (NAP) aims at promoting women’s position and gender equality in the labour market. It aims at reducing	The NAP contains four strategic targets: 1. Diversify the educational path and the choice of training and career, gender sensitive career guidance. 2. Increase labour	National Action Plan	38 out of the 55 measures (69 %) have been fully implemented. Further 16 measures (29 %) are partially/currently being implemented. 1 measure (2%)	Continuation of the National Action Plan	Increase women’s labour market participation.. Reduce poverty and social exclusion among women.			Reduce gender-specific horizontal and vertical segregation on the labour market. Strengthen gender equality on the labour market.

			structural inequalities between women and men and discrimination against women on the labour market.	force participation and full-time employment of women. 3. More women in executive positions. 4. Reduce the gender pay gap. The NAP pools relevant activities to ensure a coordinated approach.		remains to be implemented.					
		<b>Measure 3</b> <b>“Baby’s Month” (formerly called “Father’s Month”)</b>	Increase father’s participation in child care. Increase (full-time) employment of women/mothers	Male civil servants are entitled to take up to four weeks unpaid leave during the period of mother’s leave (Mutterschutz).	Civil Service Act 1979 and Public Employee Act	From the beginning of 2011 until 31 <sup>st</sup> December 2016, 1.927 fathers took up this possibility, thereof 487 in 2016.	Permanent measure	Increase women’s labour market participation. Reduce poverty and social exclusion among women.			
		<b>Measure 4</b> <b>Online-information platform for women</b>	Increase proportion of women in STEM-professions	The online information platform “Meine Technik (My technology) aims at inspiring more women to opt for careers in non-typical professions and to reduce barriers they face in accessing these fields. Existing projects for atypical occupations will simultaneously be continued, and the promotion programmes for apprenticeships for women in atypical professions will be evaluated for their effectiveness	Austrian government programme 2013-2018	The online platform was launched in April 2015 with around 250 projects.	Regular update of the platform with new initiatives and projects. By December 2016 340 projects were available on the website. 67.685 visits had been recorded.	Increase women’s labour market participation.			Reduce vertical gender-segregation on the labour market.

		<b>Measure 5</b> <b>Girls' Day and Girls' Day MINI</b>	Increase proportion of women in STEM-professions	The Girls' Day (since 2006) and Girls' Day MINI (since 2015) in the federal Civil Service were introduced with the objective to encourage girls and young women in choosing STEM-educations and professions.	Council of Minister's resolution for the Girls' Day from 2005	The Girls' Day took place in April 2016 with almost 2.500 participants, Girls' Day MINI with 390 participants.	Preparation of Girls' Day and Girls' Day MINI in April 2017	Increase women's labour market participation.			Reduce vertical gender-segregation on the labour market.
		<b>Measure 6</b> <b>Women's quota in supervisory boards</b>	Raising the share of women on supervisory boards	A quota system in order to raise the percentage of women on the supervisory boards of state-owned companies to 25% by 2013 and to 35 % by 2018.	Council of Minister's resolution 92/23	Annual Progress Report of March 2017: the target of 35% has already been reached, the average quota is 40,3%; in 31 companies out of the relevant 56 companies, women represent 35% of board members or more; in 17 out of them the female share reaches already 25% or more; however, in 8 (companies the representation of women is still below 25%.	The next progress report is due in March 2018.	Increase women's labour market participation.			Reduce horizontal gender-segregation on the labour market.
		<b>Measure 7</b> <b>Online household income calculator</b>	As subproject of a joint EU REC-project, the online household income calculator "gleich=berechnet" aims to support a more equal sharing of parental leave, (parental) part-time and paid und unpaid work	The calculator is published at <a href="http://www.gleich-berechnet.gv.at">www.gleich-berechnet.gv.at</a> and allows user-friendly intuitive assessments of the joint household income of future and fresh parents depending on their choice of	The calculator was developed as a subproject of the joint EU REC-project to promote father's reconciliation of work and family. The main project includes research and awareness raising among companies,	Gleich=berechnet was developed during the year 2016 and published in November 2016. Within the first two months, more than 190,000 unique users have visited the website.	The calculator will be updated regularly. The main project will run until December 2017; dissemination workshops and events as well as publications and recommendati	By promoting fathers' participation in parental leave, an earlier and better re-entry into the labour market for women is expected. By increasing fathers' participation in (parental) part-time, mothers will be		The total budget for the joint project is about € 466,000; 77% are funded by the European Union and 23% by social and women's ministry. The national funding of the women's ministry is based only on staff costs: Total costs for	

			between parents. Thereby, women's (mothers') earlier re-entry is supported.	childcare allowance and/or working hours. Comparing options is also possible. The online tool also offers additional practical information on parental leave, financial support for families.	workers' councils and parents. It is coordinated by the social ministry and co-funded by the EU, project partners are research institutes and social partner organisations.		ons due in the course of 2017 will further contribute to supporting a more equal share of paid and unpaid work	enabled to increase their working hours and thus, economic independence and labour market participation of women are supported.		government 2015-2017 by National co-financing: 36.150,- EUR (BMGF staff costs) and 69.680,- EUR (BMASK).  Total revenue by EU-contribution: app. 360.600,- EUR.	
		<b>Measure 8</b> <b>Information brochure on pensions</b>	An information brochure on pensions aiming at informing women about the effects of part-time and parental leave on their pension entitlement; and raising women's awareness for this topic.	The brochure provides a comprehensive and understandable overview about the Austrian pension system and consequences of life/career decisions on pension entitlements. The brochure was co-edited by the BMBF and the BMASK in 2015 and distributed Austrian-wide in 2016. Following pension law reforms, the brochure will be updated in 2017.		The brochure was presented in December 2015 and is available online. The updated brochure will be published in the first half of 2017.	The brochure was disseminated to counselling services for women and other multipliers Austrian wide in 2016, and will be updated and distributed in 2017.	Increase women's labour market participation. Reduce poverty and social exclusion among women.		Government expenditure: 240,- EUR in 2017 for editorial update.	The brochure contributes to public awareness and knowledge about pension entitlements among women in working age.
		<b>Measure 9</b> <b>Income reports</b>	Obligation for companies to draw up income reports creates income transparency, raises awareness of gender pay gaps and is a basic tool to initiate measures to reduce gender	A graduated plan for the implementation of the obligation imposed on companies over a certain size to draw up staff income reports (reports on pay) every two years.	Amendment to the Austrian Equal Treatment Act 2011.	The results of a joint evaluation on the implementation and impact of the legal obligations "income reports" and "job vacancy advertisements" were disseminated.	Permanent measure	Increase women's labour market participation. Reduce poverty and social exclusion among women			Raising awareness for and reduce pay discrimination by enhancing pay transparency. The reduction of the gender pay gap significantly contributes to women's economic independence over the life-cycle and thus helps reducing poverty and risks of poverty among women.

			pay gaps on company level.								
		<b>Measure 10</b> <b>Minimum wages in job vacancy advertisements</b>	Obligation to indicate the minimum wage in job vacancy advertisements to make pay transparent, improve applicants position in pay negotiations and reduce the gender pay gap.	Legal requirement for employers to state the collective minimum wage in job vacancy advertisements as well as to indicate readiness to overpay.	Amendment to the Austrian Equal Treatment Act 2011.	The results of a joint evaluation on the implementation and impact of the legal obligations "income reports" and "job vacancy advertisements" were disseminated.	Permanent measure	Increase women's labour market participation. Reduce poverty and social exclusion among women		"	Raising awareness for and reduce pay discrimination by enhancing pay transparency. The reduction of the gender pay gap significantly contributes to women's economic independence over the life-cycle and thus helps reducing poverty and risks of poverty among women.
	b) Take steps to improve the educational achievements of disadvantaged	<b>Measure 1</b>	<b>Education /Training Till 18 (compulsory education/training)</b>	The Austrian government decided to adopt the Education or Training till 18 programme to improve young peoples' career opportunities in the future. This is to be ensured by better coordination and greater efficiency in using the many existing schemes as well as by closing gaps and between current programmes such as for example:(youth coaching, production schools, training guarantee for young people – supra company training programme (ÜBA) and other relevant programmes for young people in Austria till the age		The compulsory Education or Training Act related to the Education Training till 18 programme was adopted by parliament in July 2016 and entered into force on 1. August 2016 with continuing education or training becoming compulsory as of 1 July 2017.	The implementation is an ongoing process and will be completed (fully fledged) in 2020. Parents or guardians are responsible for compliance with compulsory education/training. As of July 2018, non compliance may result in penalties of between € 100 and € 500 in the first place. (in repeat cases € 200 - € 1.000)	Under the Education Training till 18 programme the federal government intends to provide a wide variety of dovetailing schemes, the necessary assistance and appropriate incentives to make the participation in education training opportunities more binding. Whereas most young people already continue education to take up apprenticeships after completion of compulsory school, a small group of their peers fails to do so (most of them are young people with a migrant background)	There are lot of partners who are working on the implementation of this highly important programme such as the social affairs ministry, the federal ministry of education, the federal ministry of science, research and economy, the federal ministry of families and youth and other relevant stakeholders involved in this process include the public employment service, the social affairs ministry service, the federal states (Bundesländer), social partners, youth representatives at the federal level and the local communities.	From the completion in 2020 on annual funds available for the Education/Training till 18 programme will be € 69.4 Million (Labour Market: € 57.3 Million, Education System: € 12.1 Million).	<b>Education /Training Till 18 (compulsory education/training)</b> Improved basic competences and increased employability. Enhanced educational outcomes. Better transitions.

				of 18).							
	d young people, in particular those from a migrant background	<b>Measure 2</b>	<b>Training Guarantee for young people until the age of 25</b>	The public employment service (AMS) warrants for the target group of unemployed young adults with		This programme was adopted by the federal government in October 2016, it is in force since January 2017.	For the time being this is temporary programme for two years.		The offers under this programme aimed at low qualified young unemployed should be oriented at the completion of a vocational formation	In 2017 additional funds of €37 million will be made available.	Improved basic competences and increased employability. Enhanced educational outcomes. Better transitions.
				h not more than a compulsory education level appropriate additional offers for qualification and grants for qualification at the job. The implementation of the Training Guarantee is carried out within the framework of existing directives and programmes of the PES like The supra-company training programme, close-to-job qualification (AQUA) or Implementation labour foundations; e.g. JUST.							
		<b>Measure 3</b>	Improving equality of educational opportunities and compensation for socio-economic disadvantages	Compulsory pre-school education free of charge for all five-year-old children	Agreement according to Article 15a of the Federal Constitution concerning compulsory pre-school-education	In 2015 98,4 % children in the age of five years were cared for in services. 29,2 % of the children of five years with non-German	Starting with the school year 2016/17 for parents whose 4 year old children are not attending day care				

					free of charge; four year-olds: Austrian Government Programme and the education reform commission.	language (Data from development of childcare home statistics, Statistic Austria)	counselling is compulsory. The parents will be informed about the positive effects of day care at social, linguistic and cognitive skills of preschool-children and will be encourage to enroll their children in day care.				
		<b>Measure 4</b> <b>Improvement of elementary pedagogics, school entry-phase, strengthening primary schools, basic competences</b>	Improve the education of kindergarten teachers, transitions from kindergarten to primary school and strengthen basic competences.	The last kindergarten year and the first 2 years of primary school shall be understood as a joint school-entry-phase. In the whole elementary stage, teaching across age groups shall be possible. Provision of language support courses if needed. Changed performance assessment. Competence-oriented curricula. Focus on basis competences and cultural skills.	Education law package 2016 (Federal Law Gazette I No. 56/2016)  Decree on implementation of primary school reform  Decree on performance appraisal. School Teaching Act.  Improved curricula for kindergarten teachers with an obligatory focus on ECEC.	Work on the development of guidelines for school inspection since June 2013.  Ongoing work on curriculum development.  Conditions for a successful transition were identified and piloted in networks (comprised of kindergartens and schools) at 73 locations in all Austrian provinces until June 2016.  Preparation of the appropriate legal instruments.  Adoption of legal instruments.  Institutions for initial training of	Ongoing work on curriculum development.  Nationwide implementation of the new school entry-phase with clear education objectives and evaluation as of school year 2016/17.	Enhanced educational outcomes, in particular of disadvantaged young people.			Improved basic competences and increased employability. Enhanced educational outcomes. Better transitions.

						ECEC staff transformed into Educational Institutions for Elementary Pedagogy (on tertiary short-cycle level).					
						Improved curricula for kindergarten teachers with an obligatory focus on ECEC.					
		<b>Measure 5</b>  <b>Improve reading and language competences, in particular support for pupils whose first language is not German</b>	Improve the language and reading outcomes of children, in particular those with a migrant background and/or from a socially disadvantaged background.	German language support courses for ex-matricular pupils whose first language is not German.  First-language teaching (native language teaching).  Commissioning an evaluation on language support courses / language start groups conducted by the BIFIE  Commissioning a competence centre for a diagnostic instrument USB-DaZ at the University College of Teacher Education Styria in order to improve teachers' competence	Amendment of paragraph 8e of the School Organisation Act (2016) in order to include pupils whose first language is not German in academic secondary school, medium level and higher level commercial school in the right to enrol as ex-matricular pupils and receive German language support courses (in addition to the already existing target groups of primary and lower secondary level)  Decree on language support courses and language start groups based on the amendment of the School Organisation Act (2016) including a	Special resources for education measures for asylum seekers for the extension of language support courses etc. provided by the Federal Ministry of Finances in Nov. 2016 for the school year 2016/17  Extension of the language courses for 'ex-matricular pupils' whose second language is German for 2016. This applies to general and vocational schools (exception: special needs schools).  Commissioning the development of an instrument to enable all primary teachers to interpret the language	Extension of the language courses for 'ex-matricular pupils' whose second language is German until 2018/19  In-service training for teachers for USB DaZ  Monitoring the evaluation of the language support courses (until Jan 19)  Monitoring the use of diagnostic instruments in language support courses and qualification of teachers who teach such courses  Commissioning	The measure helps to improve educational outcomes, reduce early school leaving and enhance equal opportunities – especially for disadvantaged young people. It therefore contributes to the achievement of the EU 2020 education targets.	The currently increasing number of refugees requires a high flexibility regarding resources and personnel for language support courses/start groups.		Improved language and reading outcomes of children, in particular those with a migrant background and/or from a socially disadvantaged background. Pupils will acquire language skills they need to follow lessons and towards improved academic performance. This will also make it possible for them to participate actively in lessons and to further their integration into the class.

					recommendation for a diagnostic instrument supporting second language learning in German (USB-DaZ)	development of their pupils in German (USB Plus, further development of USB DaZ) conducted by the BIFIE	the second phase of developing an instrument to enable all primary teachers to interpret the language development of their pupils in German (USB Plus, further development of USB DaZ) conducted by the BIFIE				
		<b>Measure 6</b> <b>Expansion and development of all-day school places</b>	<p>Improving equality of opportunities and compensating for socio-economic disadvantages with regard to educational pathways.</p> <p>Enhances opportunities for full-time employment of parents, especially for one-parent families.</p> <p>Positive effects with regard on female employment can be expected.</p>	Expansion of all-day care places at primary and secondary schools which should bring the number of all-day school places up to 270.000 (excluding the supervised places at care centres outside school) by 2025.	<p>Agreement according to Article 15a of the Federal Constitution Act signed with the provinces (ongoing till 2018/19)</p> <p>Federal Act on further expansion of all day schools (Federal Law Gazette I No. 8/2017), implemented as of Sep. 2017.</p> <p>Legislative package to increase quality of all-day school places (adopted by the government in December 2014)</p>	<p>In school year 2016/17, approx. 159.000 students (approx. 23%) made use of the offers of school-based afternoon care, or attend a combined all-day school.</p> <p>Implementation of legislative package to increase quality of all-day school places (adopted by the government in December 2014) as of school year 2015/16.</p>	<p>From 2014-2018, EUR 800 million go into the expansion of all day care places.</p> <p>From Sep. 2017 till the end of 2025 additional EUR 750 million will be invested on further increasing the number of all-day schools, avoiding double funding in 2017 and 2018/19, when both programmes will be ongoing.</p> <p>Overall, around 270.000 places are to be offered by 2025, representing a</p>	The measure contributes to the achievement of the EU 2020 education target.	<p>Additional expenditure of EUR 800 million on a federal level from 2014 until 2018 within the Agreement according to Article 15a of the Federal Constitution Act signed with the provinces.</p> <p>Additional EUR 750 million from a bank levy will be made available from 1.Sept. 2017 till Dec. 2025.</p>	Improving equality of opportunities and compensating for socio-economic disadvantages. All-day school types also have a positive effect on pupils with migrant backgrounds, on the atmosphere in the school and on social interaction. All-day school types are also of great importance (and proven effectivity) with regard to social and labour market policy issues (e.g. the compatibility of work and family life, women's employment).	

							rate of approx. 40%.				
		<p><b>Measure 7</b></p> <p><b>New secondary school (Neue Mittelschule – NMS)</b></p>	<p>The NMS is a joint school for 10- to 14-year-olds which aims to avoid early tracking at the age of 10 and is based on modern educational concepts and a performance-based teaching and learning culture. The objective is to create a modern performance-oriented school with a new learning culture. The new culture of learning and teaching is achieved through individualisation and targeted support in cases of weaknesses and strengths as well as a strong emphasis on formative assessment</p>	<p>The pedagogical goal is a modern performance-oriented school which addresses the individual potential of students. Inclusion is one of its key principles.</p>	<p>Amendment of the Schools Organisation Act (April 2012) and a general changeover.</p>	<p>A total of 1,116 schools are being transformed into NMS (100 %).</p> <p>School principals and learning designers attend one national networking conference per year to further foster their role as change agents.</p> <p>More autonomy has been granted to New Secondary Schools as to the use of additional resource for differentiation.</p>	<p>2017: According to the results of the evaluation report, published in March 2015: Focus on securing full implementation of the individual pedagogical aspects of the reform by strict qualitative and quantitative monitoring and reporting</p> <p>The transformation process which will be completed on all levels in 2018/19.</p>	<p>The measure is one of the central structural projects to improve educational outcomes, reduce early school leaving and enhance equal opportunities - especially for disadvantaged young people. It therefore contributes to the achievement of the EU 2020 education target.</p>	<p>Full implementation of the measure depends on the long-term commitment of all stakeholders involved.</p> <p>Since academic secondary schools (Gymnasium) continue to co-exist, the creaming effect they have on new secondary schools is still a fact to be reckoned with.</p>	<p>The current dropout rate will decrease: more pupils will successfully pass the secondary school level (NMS) and more pupils will be entitled to move on to middle or higher level schools.</p>	

		<p><b>Measure 8</b></p> <p><b>Initiative for Adult Education: Free second-chance education for the provision of basic educational qualifications for adults</b></p>	<p>Equal opportunities and increase in the education levels of educationally disadvantaged persons.</p>	<p>Free offers of courses for basic skills and lower secondary education; general quality standards, competence-orientation, adult-appropriate and modern forms of implementation tailored to the target groups.</p>	<p>Agreement according to Section 15a of the Constitution between the Federal Government and the provinces in order to continue the Initiative for Adult Education from 2015-2017, since 29 January 2015 (Federal Law Gazette I No. 30/2015).</p> <p>Federal Act on the acquisition of the compulsory school certificate by young people and adults (Compulsory School Examination Act, since 1 September 2012) (Federal Law Gazette I No. 72/2012).</p>	<p>Implementation and continuation of measures within the framework of the Initiative for Adult Education since 1 January 2015.</p> <p>Starting the evaluation of the program for the second period 2015 – 2017.</p>	<p>Continuation of measures within the framework of the Initiative for Adult Education</p> <p>Conduct the negotiations for the third program period from 2018 to 2021</p>	<p>Increase of qualification levels, reduction of disadvantages.</p>	<p>Provision of necessary budgetary means, achievement of further target groups.</p>	<p>Within the framework of the Initiative for Adult Education, around EUR 75m are available for the period 2015-2017 (basic education: provinces 25%, Federal Government 25%, ESF funds 50%; completion of compulsory school education: provinces 50%, Federal Government 50%).</p>	<p>Reduction of the number of persons without basic education, increase in the number of persons with basic educational qualifications, increase in the permeability of the education system.</p>
		<p><b>Measure 9</b></p> <p><b>Combatting dropping-out, including youth and apprentice coaching</b></p>	<p>Further Reduction of the ESL Rate (prov.2016: 7,0 %).</p> <p>Provision of support and career orientation for students /apprentices at risk of dropping out. Youth coaching is available at 9<sup>th</sup> grade and further on.</p> <p>Provision of “Übergangsstufe”</p>	<p>Youth coaching is a measure to keep young people in the education and training system as long as possible or alternatively reintegrate them into the system. It is a cooperative project between the Ministry of Social Affairs and the Ministry of Education.</p> <p>Apprentice coaching supports young people at</p>	<p>Act on an education and training obligation (Ausbildungspflichtgesetz) - Federal Law Gazette I No. 62/2016 (see also Measure 1)</p> <p>National Strategy on preventing early school leaving</p> <p>The measure “Übergangsstufe” has been implemented as a pilot programme</p>	<p>Adoption of legislation on “Compulsory education and training till 18” (Ausbildungspflicht) (see also Measure 1)</p> <p>Revision of National Strategy on preventing early school leaving</p> <p>During the last 12 months altogether 7 schools across</p>	<p>“Compulsory education and training till 18” (Ausbildungspflicht) – implementation 2017 and beyond.</p> <p>Extension of the youth coaching programm is planned</p> <p>It is planned that the project “Übergangsstufe” will continue</p>	<p>Further reduction of the rate of early school leavers and dropouts in all educational/trainin g sectors.</p>	<p>Funding of additional measures for young people at risk.</p> <p>Students with migrant background /refugees are specially jeopardized.</p>	<p>Youth Coaching: Funding from the Ministry of Social Affairs</p> <p>Übergangsstufe co-funded by ESF</p>	<p>Youth coaching is an external measure at school to deal with ESL; this support system will improve the counselling system with a strong focus on disadvantaged students, especially with migrant backgrounds.</p> <p>Youth coaches are social workers or psychologists who support students at risk in a three stage counselling process that is based upon the notion of case management. Youth coaching provides educational and career orientation as well as support for students with special needs. Furthermore the Ministry for Education tries to strengthen</p>

			to avoid drop out of pupils in the first year (9 <sup>th</sup> grade) of a vocational school or college because of a lack of basic competences.	risk of dropping out of the dual system.  Pupils can choose the curriculum of the "Übergangsstufe" as a kind of preparatory form to refresh and upgrade their basic competences which are necessary for the successful completion of the school entry phase in vocational schools and colleges.	at various schools In different provinces.  The respective curriculum was designed by an expert group.	Austria have launched the project Übergangsstufe.	as requested by the schools, if the competences of the incoming students do not match the required standards.				communication, cooperation and coordination between the different support systems in and for schools (psychologists, school social worker, pedagogues, youth coaches).  Decrease of the current dropout rate: more pupils will successfully pass the first year of a vocational school or college and more pupils will be entitled to move on to the successful completion of a vocational programme.
		<b>Measure 10</b>  <b>Educational and professional career guidance</b>	Provision of support and career orientation for students /apprentices at risk of early school leaving.	Anchoring of "career education" (BO) as a subject in lower secondary schools  Obligation of schools to create a site-specific implementation concept on lifelong guidance (career information, counselling, career education and orientation – "ibobb").  Training measures for teachers	Curriculum regulations of the new middle school (NMS) and secondary academic school (AHS)  Circular (RS) 17 from 2012  Legislation on individual orientation activities of pupils ("Individuelle Berufsbildungsorientierung" §13b Schulunterrichtsgesetz)  List of teacher competences relevant for BO included in the handbook for the formulation of curricula in teacher education	NMS: The new curriculum has reached the relevant 7th and 8 <sup>th</sup> grade in most schools: collecting practical experience with the explicitly designated hour as a separate teaching subject.  Definition of quality standards and a rationale for the realisation of "ibobb" was communicated to all school inspectors to be discussed with the headmasters of schools.  Expansion of the legislation on individual orientation	2017: Embedding the relevance and concepts for "ibobb" in quality assurance mechanism on regional and school level.  Drafting new regulations for specific functions (co-ordination, counselling) of "ibobb" in schools	Further reduction of the rate of early school-leavers through well-prepared education and career choices.			Pupils make well-prepared education and career choices. This will reduce the number of school changes and school drop-outs.

						activities of pupils ("Individuelle Berufsbildungsorientierung" §13b Schulunterrichtsgesetz) on higher grades (from grade 8 to grade 13)					
		<b>Measure 11</b>  <b>Reform of teacher education (PaedagogInnenbildung NEU)</b>	The policy goal is to implement an overall concept for initial training for all pedagogic professions (also for pre-school teaching, social education and other fields of teaching).	Implementation of a permeable new teacher training architecture which corresponds to the Bologna structure; cooperation between universities and university colleges of teacher education.	Federal Framework Law on the introduction of the new teacher education (Bundesrahmengesetz zur Einführung einer neuen Ausbildung für Pädagoginnen und Pädagogen), Federal Law Gazette I No. 124/2013) - and Federal Law Gazette No. 21/2015  Aligning of the Act on the Organisation of University Colleges for Teacher Education 2005 (Hochschulgesetz, HG 2005) and the University Act 2002 (Universitätsgesetz, UG 2002)	Amendment of the Act on the Organisation of University Colleges for Teacher Education 2005 (HG 2005) and the University Act 2002 (Universitätsgesetz, UG 2002)  Start of the new teacher education for secondary level for general education and vocational schools nationwide.  Co-operation agreements between training institutions towards the implementation of the new teacher education for secondary level.  Monitoring and controlling of implementation of new teacher education by the Ministry of Education and through the Quality Assurance	Monitoring and controlling of implementation of new teacher education by the Ministry of Education and through the Quality Assurance Board.  Nationwide implementation of new teacher education for master degree programmes in primary level and secondary level.	This measure has systemic effects on the entire educational system in Austria and contributes towards the fulfilment of the EU 2020 education targets.	Securing a continuous readiness to cooperate nationwide across the concerned training institutions.		Nationwide reform of Austrian teacher training with a systemic impact on the entire education system.

						Board.					
		<b>Measure 12</b> <b>Polytechnic School PLUS (Pre-vocational school)</b>	Pre-vocational school (Polytechnische Schule, PTS) as a guidance and transitional school with optional and compulsory modules for catching up on entitlements; Individual support and personality development through modular tuition.	Development of competence-oriented curricula in the subject areas with individual priorities according to interest, inclination and abilities of students; development and implementation of individualization and modularization concept; implementation of a new learning culture based on the NMS and a new form of performance appraisal.	Beginning of the quality initiative with the school experiment "PTS 2020" in the school year 2013/14.	The nationwide school experiment was launched in September 2013.  In total, 13 pilot schools from all nine provinces are currently involved in nationwide school experiment.	Next steps are the development and implementation of a competence-oriented curriculum with individual priorities, and the individualization and modularization in the area of general education.  The pilot measure will run until school year 2016/17.	Better options for the transition from school to the labour market and an individual preparation for further education or career; a positive effect on the reduction of youth unemployment and the number of early school leavers.	Restructuring and re-orientation of an existing school-type.	Due to the development stage, figures cannot yet be given; as a school experiment cost-neutral	Increased appreciation of the PTS through improved qualification measures and training and enhanced attractiveness of the school type with a particular focus on decisions on the professional and/or educational orientation of students at the end of general compulsory school.
		<b>Measure 13</b> <b>School 4.0 – going digital</b>	Improved digital competences of the pupils at the end of the 8th grade  Strengthening the digital competences of teachers  Creation of the best possible infrastructure conditions at schools and quality-assured content for effective digital education.	Anchoring of "digital basic education" (including media education) in the curricula of primary school and at secondary level I (Introduction of a compulsory exercise "Digital basic education").  Qualification measures digital competences of pedagogues, including digital didactics.	Work programme of the Austrian Federal Government for the years 2017 to 2018.  Strategy and work programme "Schule 4.0 – jetzt wird digital".	2016/17: Assistance for educational institutions on how to develop their framework conditions in terms of infrastructure.  Broadening innovative pedagogical concepts and elearning-initiatives in schools.  Using eBooks as textbooks in secondary level	2017: Definition of the curriculum for the compulsory exercise at lower secondary level I.  With school year 2017/18, pilot schools in primary and lower secondary education start with "digital basic education".	Digital media and educational content support individual learning and contribute to the educational motivation and thus to improving educational outcomes.		From 2021 onwards, all pupils have standardized digital competences at the end of the eighth grade. Austrian teachers are digitally fit to provide students with digital competences and to use digital media in their own lessons. The infrastructural framework conditions at the schools were created, quality-assured offers of digital content support the acquisition of competences and effective digital education.	

				<p>Measures to improve the Internet connection and to provide high-performance WLAN in schools (implemented until the school year 2020/21).</p> <p>Along the broadband/WLAN development at schools, equipping pupils (5th, 9th grade) and teachers with an adequate digital terminal (tablet, notebook etc.).</p> <p>Providing and bundling digital teaching and learning materials through a central portal.</p> <p>Expanding the use of digital schoolbooks.</p>	<p>(on a voluntary basis).</p> <p>Training modules and eEducation-courses for teachers (VPH).</p>	<p>From the school year 2018/19, digital basic education will be taught at all secondary level I schools.</p> <p>Development of a compulsory portfolio of digital competences / digital subject didactics for new teachers.</p> <p>Course for in-service training; Expansion of offers via the virtual PH.</p> <p>Establishment of a Future Learning Lab for digital teacher education (together with BMFJ).</p> <p>Focus on the connection of compulsory schools within the context of the broadband initiative (together with BMVIT).</p> <p>Further development of recommendations for IT</p>				
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							<p>equipment in schools; Development of a concept for consultation and service for schools for the planning of infrastructural measures.</p> <p>Development of a financing model by summer 2017 to equip students, teachers with mobile devices.</p> <p>Realization of the metadata-based portal for digital teaching/learning materials - Beta-prototype.</p> <p>Use of e-books at secondary level I.</p>				
		<p><b>Measure 14</b></p> <p><b>Improve and implement an inclusive school system</b></p>	<p>The policy goal is to develop a detailed concept of inclusive regions for an optimal and needs-based support for all pupils and its nationwide implementation until 2020.</p>	<p>Inclusive regions: Include all schools, have supporting systems and disability access, provide an inclusive training programme for all teachers, offer needs-oriented support and include a scientific monitoring.</p>	<p>This measure is based on the national action plan disability (measure 125) and implements the UN convention on the rights of persons with disabilities in the Austrian educational system.</p> <p>Decree on the development of</p>	<p>Participatory dialogue with the minister of education and relevant stakeholders (Round tables, May and September 2016).</p> <p>Implementation of inclusive regions in Styria, Carinthia and Tyrol according to the decree on the development of</p>	<p>Continuation of the participatory dialogue</p> <p>Collecting experiences in inclusive regions</p> <p>Publication of the first evaluation report (approximately June 2017)</p>	<p>The measure contributes to the implementation of inclusive education in Austria and to avoid the segregation of pupils who have special educational needs.</p>		<p>The aim is to address the education and development potential of all children and young people in all educational institutions by preventive diagnostics and individual support and to overcome a focus on deficits and assignment to special education classes.</p>	

					inclusive regions for the three provinces Styria, Carinthia and Tyrol (September 2015)	inclusive regions. Drafting of the first evaluation report (December 2016)	Development of inclusive regions in at least one or two more provinces (approximately December 2017)  Establishing the necessary legal framework. Adjustment of the decree on the development of inclusive regions for further provinces				
		<b>Measure 15</b> <b>New Upper Secondary Level (NOST)</b>	Improving the holistic pedagogical approach: Individualization and competence-orientation; increased success rates; reduced repetition rates	Condensation of learning activities through shorter grading and exam intervals induced by the new semester arrangement (positive completion of each semester is required).  In case a student has to repeat a school year, positive grades remain untouched and only the negative grades need to be corrected. The early warning system will be extended and needs-based support measures shall be	Law adopted in 2012	During the academic year of 2015/16 approx. 200 pilots (Schulversuche) tested the new upper secondary model.  2.500 teachers were trained to become learning coaches for students with learning deficits.	Full implementation as of the academic year 2017/18 at all upper secondary school forms commencing at year 10 and offering courses of at least 3 years duration. Opt-out model-schools will take up as of the academic year 2018/19 or 2019/20.	Combatting drop-outs at upper secondary level (age from 15 – 19)			Strengthened individualization, competence- and output-orientation. Reduction of the number of students repeating school years Reduction of the number of drop-outs Provision of a sufficient number of trained and qualified learning counsellors for all schools

				established. For students with learning deficiencies, pedagogically trained personnel take on the role of a learning companion/coach .  New professionalization measures for teachers.							
		<b>Measure 16</b>  <b>Integration of refugees in schools</b>	Supporting and accommodating the integration of asylum seekers and refugees into the education system. Better preparing students without any or with low command of German language enter/continue (vocational) education and training.	Language learning courses and language start groups.  "Mobile Intercultural teams" to provide targeted support for schools and teachers.  Accompanying pedagogic integration measures at primary schools and New Secondary Schools (NMS).  School social work to support schools with special social challenges.  Provision of „Übergangsstufe“ (transition classes) at intermediate and secondary schools (AHS and BMHS).  Offers of basic	Special integration funds I and II  Circular No. 15/2016	2 <sup>nd</sup> and revised edition of BMB-publication on refugee children and youth in Austrian schools.  Implementation of language learning courses and language start groups at compulsory schools (increase in the number of posts from 442 to 850 in school year 2016/2017).  Implementation of "Mobile Intercultural teams" to provide targeted support for schools and teachers in the reception and integration of refugee children and adolescents into the school and class community.  Accompanying	Implementation of measures described in column 7, in particular language learning courses and language start groups, "Mobile Intercultural teams", accompanying pedagogic integration measures; school social work, provision of „Übergangsstufe“ (transition classes) and offers of basic education and literacy in the framework of the adult education initiative.	Enhanced educational outcomes, in particular of disadvantaged young people.			The package of measures supports efforts to accommodate the integration of asylum seekers and refugees into the education system. Students without any or with low command of German language are better prepared to enter/continue (vocational) education and training, resulting also in a reduction of the rate of early school leavers and dropouts.

				<p>education and literacy in the framework of the adult education initiative for 15 to 19-year-old refugee youths.</p>	<p>pedagogic integration measures at primary schools and New Secondary Schools (NMS): 250 post distributed to the school places according to an equal opportunities index, derived from the first language of the pupils and the proportion of parents with compulsory education as highest educational level.</p> <p>85 posts for school social work to support schools with special social challenges, especially schools with a high proportion of children with a refugee background.</p> <p>Language support courses and language start groups at academic secondary schools, part-time vocational schools, intermediate vocational schools and colleges for higher vocational education (AHS,</p>					
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						<p>BHS, BMHS and BS): 50 new posts from the 2016/17 school year.</p> <p>Provision of „Übergangsstufe“ (transition classes) at AHS and BMHS: 99 courses in schools year 2016/17.</p> <p>Basic education / literacy: 1200 additional basic training places in 2017 (thus a total of 2,400 places) in the framework of the adult education initiative for 15 to 19-year-old refugee youths who are no longer of school age and who have no links in their previous educational biography to the Austrian secondary school system. A special focus is on increasing the proportion of girls in this training segment.</p>						
CSR 3 Services	a) Reduce administrative and regulatory barriers for investments and impediments to setting up	Measure 1	Reform and modernisation of the Trade Act (Gewerbeordnung ; GewO), which will facilitate the pursuit of activities governed by the Trade Act.	The reform will simplify procedures, partly deregulate trades and reduce bureaucracy costs.	Amendment of the Trade Act (Gewerbeordnung 1994 - GewO 1994, BGBl. Nr. 194/1994, zuletzt geändert durch das Bundesgesetz BGBl. I Nr. 82/2016) through parliamentary	On 4 November 2016, the government started a public consultation procedure on the draft for a reform and modernisation of the Trade Act, which ended on 6	After consideration of the results of the consultation procedure, the government plans to adopt the draft in the council of ministers in the		Achieving political consensus about the reform, achieving 2/3 majority vote on some legal provisions in parliament	Change in government revenue: appr. 10 Million Euro of administrative fees per year will be waived.	– –	wider application of the simplified procedure for the authorisation of facilities/plants cost of procedures acc. to the Trade Act will be lowered for enterprises more free trade activities (Timing: evaluation is foreseen 5 years after the reform comes into force)

	interdisciplinary companies				procedure	December 2016.	first quarter of 2017. Immediately afterwards the parliamentary procedure will start. It is expected, that the reform will be adopted by summer or autumn 2017.				
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### **Explanatory notes to Reporting Table 1**

- (1) Reference should be made to the number of the country-specific recommendation and its content (or a summary thereof).
- (2) To allow for clear linking of the measures to particular elements of each country-specific recommendation, the latter should be broken down into “subcategories”, where relevant.
- (3) This column should only contain “Measure 1”, “Measure 2” etc.
- (4) This column should include for each measure a description of 1-3 sentences about the main objectives in terms of economic, budgetary or labour market policy, and how the measure is relevant to address the country-specific recommendation. If these objectives relate to several measures, it is sufficient to provide references to the corresponding measure where the objective has been spelled out. If the measure addresses a recommendation under the macroeconomic imbalances procedure, it should also be mentioned.
- (5) This column will include for each measure a description of 2-3 sentences synthesizing key elements of the measure as well as its coverage. If a policy-programme addressing a country-specific recommendation contains a significant number of different measures, only those that are likely to have the most significant contribution to the achievement of the objective should be elaborated.
- (6) Whenever possible, this column should provide concrete references to laws and their official name and numbering. For non-legislative acts, the name of the administrative instrument should be reported (e.g. “Operational Programme Administrative Capacity”).
- (7) This column should provide a timetable on the progress achieved since the previous NRP. Each date should be accompanied by key words which explain what has been achieved by these dates. Even if a measure is already in the implementation phase, this column should be completed. Information such as “under implementation since XX.XX.XXXX” is not sufficient. Even if a measure has been fully implemented, relevant information on steps afterwards could be included (e.g. on evaluations of implementation).
- (8) This column should provide a timetable on the progress expected in the future. Each date should be accompanied by key words which explain what is concretely planned by that date. If there are no concrete dates for future steps, months or half years should be indicated when specific progress is planned. Even if a measure has been or will be implemented, relevant information on steps afterwards should be included (e.g. on evaluations of implementation). If possible, Member States could also provide information about the timing of the impact.
- (9) Where relevant, this column should refer to the expected contribution (impact) of the measure to reach the national Europa 2020 headline targets (i.e. in relation to employment rate, R&D investment, climate/energy goals, early school leaving and tertiary education attainment, poverty reduction).
- (10) This column should specify the main challenges / risks pertaining to the implementation of the measures.
- (11) This column should include the budgetary implications of the measure, both on the revenue and expenditure side. When EU funds are involved, the source and amounts should be indicated separately. In case of structural measures on public finance, the expected impact on the public debt should also be reported.
- (12) This column should include a brief qualitative description of the foreseen impacts of the measure and their expected timing.