

Explanatory Notes – List of general government and government controlled units

Sector ESA 2010

Classification of the unit according to ESA 2010:

General Government:

- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

Public Corporations:

- S.1101 Non-financial corporations
- S.1201 Financial corporations

Inactive since

Units closed during the current reporting period can be identified within this column.

Controlling Subsector (only public corporations)

This variable illustrates which government subsector (S.1311, S.1312, S.1313, S.1314) controls the unit.

Controlling Unit

This variable indicates the affiliation of the unit to a specific government subsector or Kammer.

Province (state and local level)

All institutional units belonging to or controlled by state and local government entities (S.1312 and S.1313) are assigned regionally to one of the 9 federal provinces.

Reason Classification

Within this column abbreviations can be found which indicate the reason for the current sector classification.

- A) General government units which exist through a legal process to have judicial authority over other units in the economic territory, and administer and finance a group of activities, principally providing non-market goods and services, intended for the benefit of the community. Moreover, there are units included which are non-market producers whose output is intended for individual and collective consumption, and are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth; ESA 2.111ff, 20.05-20.07
- B) Non-market NPIs controlled by government; ESA 2.112, 2.130, 20.13-20.16, Manual on Government Deficit and Debt (MGDD) I.2.3
- C) Qualitative criteria
- D) 50% criterion; ESA 3.33-3.34; Manual on Government Deficit and Debt (MGDD) I.2.4.3
- E) Holding Company; ESA 2.14, 20.35-20.37; Manual on Government Deficit and Debt (MGDD) I.6
- F) Unit with the features of a captive financial institution; ESA 2.20-2.23; Manual on Government Deficit and Debt (MGDD) I.6

- G) Public defeasance structure or SPV (Special Purpose Vehicle); ESA 20.46-20.48, Manual on Government Deficit and Debt (MGDD) I.5, I.6, IV.5

Länder / Municipalities – Public quasi-corporations

To obtain a better overview within the list, public quasi-corporations are aggregated into one line.

Composition:

- Betriebe mit marktbestimmter Tätigkeit (Abschnitt 85)
- Land- und forstwirtschaftliche Betriebe (Abschnitt 86)

Municipalities

To obtain a better overview within the list, all municipalities are aggregated into one line. A list of all Austrian municipalities can be downloaded from the following link [Classifications/Regional Breakdown/Municipalities](#)

Vienna

Albeit fulfilling both the role of State Government and Local Government, Vienna and its controlled units are assigned the subsector S.1313.