

Questionnaire manual: Non-profit institutions

Questionnaire code: 10092020

Submitted in: 1.07.2020, data about 2019

Periodicity: Annual

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Statistics Estonia guarantees the full protection of data submitted.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with pre-filled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections. To submit the questionnaire, click the button „Check“ , which applies inter-table checks. Once you have corrected the possible errors, click the button „Confirm“ .

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 1. REVENUE

The questionnaire is prefilled with annual report data submitted to the Commercial Register.

Prefilling is usually based only on such annual report data that cover a calendar year.

The only consolidated annual report data used are parent enterprise's income statement and balance sheet data, or unconsolidated data, which are provided in annexes.

Not all data can be found in the annual report, therefore please fill in the missing data, check the prefilled fields and correct where necessary.

Only the elements listed in the annual report taxonomy regulation can be used for prefilling. The elements for which the name has been filled in by the respondent cannot be processed electronically and therefore cannot be used for prefilling. Annual reports submitted in PDF format are not taxonomy based reports and are not used for prefilling because these data are not available in electronic format.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
10 / 1	Total fees received from members	MTY_10	Fees received from members.	Positive integer	
103 / 1	Fees received from members: membership fees and entrance fees	MTY_10 3	Membership fees received from members for the reference period and entrance fees paid upon admission to the organisation.	Positive integer	
104 / 1	Fees received from members: fees intended for specific purposes	MTY_10 4	Contributions, donations and grants for specific purposes, for financing a particular project or acquisition of assets, such as cash gathered for repairs.	Positive integer	
105 / 1	Fees received from members: maintenance fees	MTY_10 5	Maintenance fee is a fee for the maintenance and minor repairs to the main structure and technical building systems. Including charges for water supply pipes and waste water drains, electricity supply systems, venting systems etc., as well as maintenance and minor repair charges for the illumination of public facilities. The basic maintenance fee includes the maintenance costs of a twenty-four-hour emergency service.	Positive integer	
1051 / 1	Fees received from members: maintenance fees for the maintenance of an association	MTY_10 51	The fees for the maintenance of an association are payments collected in order for the association to function (costs of stationery, communications, car compensations, book-keeping service, training courses etc.).	Positive integer	
102 / 1	Fees received from members: other fees and charges	MTY_10 2	Other fees received from members, except membership fees and entrance fees, fees intended for specific purposes, maintenance fees (e.g. fees for the maintenance of associations).	Positive integer	
20 / 1	Total grants and donations	MTY_20	Receipt of grants and donations (including resources from the state budget), excluding regular fees received from members.	Positive integer	

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201 / 1	Receipt of grants and donations: from state budget institutions	MTY_20 1	Grants and donations received from state budget institutions.	Positive integer	
202 / 1	Receipt of grants and donations: from local governments	MTY_20 2	Grants and donations received from local governments.	Positive integer	
203 / 1	Receipt of grants and donations: from general government funds and foundations	MTY_20 3	Grants and donations received from general government funds and foundations.	Positive integer	
204 / 1	Receipt of grants and donations: from resident private persons	MTY_20 4	Grants and donations received from resident private persons. Resident private persons are physical persons whose permanent residence is in Estonia or who reside in Estonia more than 182 days during the taxable period.	Positive integer	
205 / 1	Receipt of grants and donations: from resident legal persons	MTY_20 5	Grants and donations received from resident legal persons. Legal person is a legal entity established under the act of law. Legal person is a legal person in either private law or public law.	Positive integer	
206 / 1	Receipt of grants and donations: from non-residents	MTY_20 6	Grants and donations received from non-residents. Non-resident is a legal person registered in a foreign country or a private person permanently residing outside of Estonia.	Positive integer	
207 / 1	Receipt of grants and donations: other grants	MTY_20 7	Grants and donations received. Other grants – other targeted funding (from other funds, foundations and organisations).	Positive integer	
30 / 1	Net proceeds from financial investments	MTY_30	Net proceeds from financial investments in case investment is a principal activity.	Positive integer	
40 / 1	Total business income	MTY_40	Business income – income earned in the reference period from the sale and intermediation of products, goods and services.	Positive integer	
401 / 1	Business income: sale of goods	MTY_40 1	Proceeds from the sale of goods.	Positive integer	
401_1 / 1	Business income: specification of the goods sold	MTY_40 1_1	Specification of the list of sold goods (maximum 100 characters).	Text	
402 / 1	Business income: provision of services	MTY_40 2	Proceeds from the provision of services.	Positive integer	
402_1 / 1	Business income: specification of the services sold	MTY_40 2_1	Specification of the list of provided services (maximum 10 characters).	Text	
4021 / 1	Business income: provision of services to private persons	MTY_40 21	Proceeds from the provision of services.	Positive integer	
50 / 1	Other income, total	MTY_50	Other irregularly incurred expenses, including loss from the sale of plant, property and equipment, penalty payment and interests on arrears.	Positive integer	
C_760_1 / 1	Other income: profit from the sale of fixed assets	ENT_C_760_1	Gains from the sale of fixed assets and profit from the difference between the residual value of fixed assets and direct expenses of selling.	Positive integer	
C_756_1 / 1	Other income: rental and lease income	ENT_C_756_1	Income from renting and hiring of assets unless reported as business income.	Positive integer	
5021 / 1	Other income: rental and lease income - rent on land	MTY_50 21	Rental and lease expenses – a fee paid for using a rented/leased property, including land.	Positive integer	
5022 / 1	Other income: rental and lease income - rent on rooms, machinery, equipment, etc.	MTY_50 22	Rent on rooms, machinery, equipment, etc. – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
503 / 1	Other income: other	MTY_50 3	Other income – total revenue, except revenue from fixed assets and proceeds from hiring and letting. Including, for example, royalties, penalties, interests on arrears and compensations, profit on translation of foreign currencies, revenue from grants, profit from changes in the fair value of investment properties.	Positive integer	
503_1 / 1	Other income: specification of other income	MTY_50 3_1	Specification of other income (maximum 100 characters).	Text	

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60 / 1	Total revenue	MTY_60	Total income – total of fees received from members, donations and grants, net proceeds from financial investments, business income and other income.	Positive integer	
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Table 2. EXPENSES

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
C_430 / 1	Expenses: total personnel expenses	ENT_C_430	Personnel expenses – wages and salaries, social security tax and unemployment insurance premium. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_440 / 1	Expenses: personnel expenses – wages and salaries	ENT_C_440	Wages and salaries – remuneration paid by the employer to all persons for work done in the reference period: basic wage; gratuities, bonuses, ex gratia payments, holiday pay (recognised in the period of incurring the holiday liability), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premium; mandatory funded pension contributions; other personnel expenses (regular payments to members of the management board / board members for working for the enterprise). Wages and salaries do not include dividends or payments for agency workers.	Positive integer	
C_450 / 1	Expenses: personnel expenses – social security tax and unemployment insurance premium paid by employers	ENT_C_450	Social security tax (for pension insurance and health insurance) and unemployment insurance premiums paid by employers at the established rate. Including social tax on fringe benefits and on accrued vacation pay.	Positive integer	
80 / 1	Total economic costs	MTY_80	Expenses directly related to the association's activities.	Positive integer	
C_400 / 1	Expenses: electricity	ENT_C_400	Electricity – the acquisition cost of electricity purchased and consumed for own use in the reference period. Electricity purchased for resale or for utilisation as raw material or material is not included.	Positive integer	
C_410 / 1	Expenses: fuel	ENT_C_410	Fuel – the acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or for utilisation as raw material or material is not included.	Positive integer	
C_420 / 1	Expenses: heat	ENT_C_420	Heat – the acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or for utilisation as raw material or material is not included.	Positive integer	
C_345 / 1	Expenses: water supply services	ENT_C_345	The cost of water consumption for own use. Water purchased for resale without further processing or used as raw material or material in the production process is not included.	Positive integer	
C_330 / 1	Expenses: rental and lease expenses, rent on land	ENT_C_330	Rental and lease expenses – a fee paid for using a rented/leased property, including land.	Positive integer	
C_560 / 1	Expenses: travel costs	ENT_C_560	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by law.	Positive integer	
C_210 / 1	Expenses: total materials, supplies and intermediate goods	ENT_C_210	Materials, supplies and intermediate goods – raw materials, materials, supplies, purchased goods and intermediate goods, structures, components, spare parts, instruments and equipment other than fixed assets; packaging, maintenance and repair materials, office supplies, economic goods etc. at the acquisition cost.	Positive integer	
C_100 / 1	Expenses: goods purchased for resale	ENT_C_100	Goods purchased for resale – goods purchased for resale to third parties without further processing, as well as stocks of materials and supplies sold. Merchandise sold are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). Persons not liable to value added tax should	Positive integer	

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			include VAT paid in the acquisition cost. The cost of merchandise includes the cost of goods as well as their acquisition related transport and other direct expenses. If goods have been taken to commission sale, they are not included among goods resold. The cost of fixed assets sold is not included in the cost of goods.		
C_110 / 1	Expenses: services purchased for resale	ENT_C_110	Services purchased for resale and resold without further processing include electricity, heat, water, package tours etc. The services sold without further processing are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). The cost of services sold without further processing includes the cost of services as well as their acquisition related direct expenses.	Positive integer	
C_300 / 1	Expenses: purchased works and services	ENT_C_300	Purchased works and services – payments to other enterprises for carrying out works and providing services.	Positive integer	
C_630 / 1	Expenses: training costs	ENT_C_630	Expenses of training of the personnel, members of the organisation/association etc.	Positive integer	
C_790_1 / 1	Expenses: membership fees	ENT_C_790_1	Membership fees of associations and federations (to central federation, international organisations), maintenance costs of teams and associations.	Positive integer	
C_530 / 1	Expenses: state fees	ENT_C_530	State fee – a sum payable for the performance of legal acts, review of an application, for the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, for the issue of national activity licences, the issue and revalidation of permits for the use of number series; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.	Positive integer	
C_515 / 1	Expenses: state and local taxes	ENT_C_515	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. Customs service fee, value added tax and excises are not included here.	Positive integer	
C_545_1 / 1	Expenses: other economic costs	ENT_C_545_1	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases. Expenses from doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_460 / 1	Expenses: depreciation and impairment loss	ENT_C_460	Depreciation of fixed assets and impairment loss – cost of depreciation calculated on property, plant and equipment and on intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Impairment loss of current assets is reported on goods, purchased materials, products and services, or finished goods and work in progress.	Positive integer	
1001 / 1	Distributed grants and donations: contributions of cash for the acquisition of fixed assets in Estonia	MTY_10_01	Contributions of cash for the acquisition of fixed assets in Estonia – donations of cash to Estonian legal persons for the acquisition of fixed assets.	Positive integer	
1002 / 1	Distributed grants and donations: project and operating grants issued in Estonia	MTY_10_02	Project and operating grants issued in Estonia – contributions of cash to Estonian legal persons either for the implementation of a project or for everyday activities, joint activities, presentation of activities and ensuring sustainability (for operating expenditure).	Positive integer	
1003 / 1	Distributed grants and donations: scholarships and other social benefits in Estonia	MTY_10_03	Scholarships and other social benefits in Estonia – scholarships and social benefits paid to private persons in Estonia. Social benefit is a financial support to a person or household for facilitate their coping. Scholarship is a grant paid to a person for the acquisition of knowledge or skills, for the development of abilities and promotion of creative or scientific research activities.	Positive integer	
1004 / 1	Distributed grants and donations: humanitarian aid and development cooperation delivered in foreign countries	MTY_10_04	Distributed donations and grants: humanitarian aid and development cooperation provided in foreign countries – humanitarian aid and development cooperation delivered outside Estonia, the acquisition cost of goods and services delivered as humanitarian aid or development cooperation, as well as cash. Indicate here the donations, including scholarships paid to foreign nationals. Humanitarian aid is assistance in cash or in kind to save lives during and after	Positive integer	

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			natural and man-made disasters, to alleviate suffering and provide basic necessities (such as food, water, medicines, clothes, blankets, housing etc.), as well as to prevent those situations. Development cooperation – financial assistance to developing countries, communication of know-how (technical assistance such as training courses, consultations, secondment of experts to developing countries, assistance to development of quality assessment models, etc.), material assistance.		
1005 / 1	Distributed grants and donations: contributions in kind in Estonia	MTY_1005	Contributions in kind in Estonia – purchased goods and services (at acquisition cost) which have been delivered to legal or private persons in Estonia free of charge.	Positive integer	
110 / 1	Expenses: other expenses	MTY_110	Other irregular expenses, including loss from the sale of plant, property and equipment, penalty payment and interests on arrears.	Positive integer	
120 / 1	Total expenses	MTY_120	Total of direct expenses of projects financed by grants for specific purposes, distributed grants and donations (including scholarships), miscellaneous operating expenses, personnel expenses, depreciation of fixed assets and impairment losses, and other expenses.	Positive integer	
130 / 1	Surplus/deficit from operating activities	MTY_130	Surplus/deficit from operating activities – the difference between revenue and expenses of the principal activity before deducting financial income and expenses.	Integer	
C_855 / 1	Financial income and expenses (profit (loss) of subsidiaries and associated enterprises, financial assets, interest income and expenses, and other financial income and expenses)	ENT_C_855	Revenue and expenses related with shares and other financial investments. Including profit (loss) from the sale or write-down of subsidiaries and associates, long-term and short-term financial investments including sales and revaluations of fair value; interest and dividend income from long-term and short-term financial investments (including financial lease interests), interest expenses on loans, securities, financial lease agreements and other interest bearing debt obligations, profit (loss) on translation of foreign currencies of financial and investment activities related receivables and payables fixed in foreign currency; other financial income and expenses.	Integer	
150 / 1	Net surplus/deficit in the reference year	MTY_150	Total difference between revenue and expenses.	Integer	

Table 3. MEMBERS

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/classification name	You need not fill in the value: period, economic activity
B_160 / 1	Number of members in the association	ENT_B_160	Number of members as at the end of the year (submitted by membership organisations).	Positive integer	
B_160 / 1 / 1	Number of members in the association: private persons	ENT_B_1601	Number of private persons or physical persons among members.	Positive integer	
B_160 / 2 / 1	Number of members in the association: legal persons	ENT_B_1602	Number of legal persons or organisations among members.	Positive integer	
B_080 / 1	Average number of employees in full-time equivalent units	ENT_B_080	Annual average number of employees – persons who have a contract to carry out work for an employer and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind: paid working proprietors; full and part-time employees; trainees (apprentices); seasonal workers and homeworkers; unemployed persons engaged under a contract between an undertaking and employment placement agency; persons temporarily absent from work (on sick leave, paid leave, study leave, on strike, etc.). Not included among employees are long-term absent employees (on maternity leave, in military service etc.), manpower supplied by other enterprises fulfilling orders of that unit (are paid by that unit) and unpaid volunteers.	Positive real number (0,1)	

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Table 4. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and preparing data). Record the total time spent by all employees.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGTU NDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
/	Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGMI NUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0-59.	Positive integer	