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Statistical activity code: 21301

Questionnaire manual: Financial statistics of financial service activities and activities auxiliary to financial services

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Periodicity: Quarterly

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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.
After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking “Confirm” on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully.

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 0. RESEARCH AND DEVELOPMENT (ONLY FOR A UNIT OPERATING IN ESTONIA)

If filled in online, the table is prefilled with the data from the questionnaire of the previous quarter. Please double check the prefilled field and correct if necessary.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
B_065 / 1	Presence of persons engaged in research and development in the undertaking in the present year *	ENT_B_065	Presence of persons engaged in research and development in the undertaking in the present year – research and development (R&D) is creative systematic work the main criterion of which is innovativeness and the absence of solution for a scientific or a technological problem at the early stage of the work; the aim of R&D is to obtain new knowledge about people, the nature, the society and their mutual interaction by using scientific studies, and the implementation of such knowledge for the production of new materials, products and equipment and for the implementation or improvement of processes, systems and services. The employed persons include both full time employees as well as persons occasionally involved in the R&D activities. Unlike for the rest of the questionnaire, this question is about the activities in the year following the reference year.	valik_jah_ei_1v	

Table 1. INCOME STATEMENT, ONLY FOR A UNIT OPERATING IN ESTONIA

Filled in euros, integers.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
C_010 / 1	Turnover	ENT_C_010	Turnover – income received or to be received from the sale of all principal and secondary products, goods and services rendered, which does not include VAT nor excise duties, and is recognised based on accrual. Turnover also takes into account the cost of packaging and packing material, as well as commission and agency agreement fees and rents. Turnover does not include: revenue from the sale of fixed assets, other operating revenues, financial and extraordinary	Positive integer	

			income, subsidies from the state and local government budget or from European Union institutions, amounts recovered on the behalf of others (commission and agency agreements).		
C_755 / 1	Other operating revenue, total	ENT_C_755	Other operating revenue – income from the sale of tangible and intangible assets, biological assets and property investments; fines and fines for delay received, net currency fluctuations related to receivables and liabilities to suppliers; other irregular revenue earned. Other operating revenue includes revenue from the change in the fair value of real estate investments, as well as income from the targeted financing of operating expenses, agricultural production and assets.	Positive integer	
C_760 / 1	Other operating revenue: profit from the sales of fixed assets	ENT_C_760	Profit from the liquidation of fixed assets – profit from the sale of tangible and intangible fixed assets, real estate investments and biological assets.	Positive integer	
10341 / 1	Other operating revenue: insurance benefits	FIN_10341	Insurance benefits – amount of money paid after the occurrence of an insured event based on the insurance agreement to indemnify damage to property.	Positive integer	
10342 / 1	Other operating revenue: fines and penalties received	FIN_10342	Penalty – interest the creditor may demand from the debtor in case of the delay of a financial obligation from the moment the liability becomes chargeable until the proper performance thereof.	Positive integer	
C_440 / 1	Expenses: staff costs – wages and salaries	ENT_C_440	Wages and salaries – compensation which an employer calculates for all employees for their work in the reference period: basic salary; premium; bonus; holiday pay (reflected in the period when holiday liability incurs); warranties and allowances (including upon the termination of the employment relationship); fringe benefits with income tax; compensations which the employer pays for the sickness, occupational accident, maternity leave of the employee or when an employee is transferred to part-time work; unemployment insurance premium at the fixed rate; mandatory funded pension payment; other expenses related to an employee (regular fee for the work of a member of a board and/or council of an undertaking). Salary expenses do not include dividends or payments for the employees of the labour supply companies.	Positive integer	
C_450 / 1	Expenses: staff costs – social security costs and employer's unemployment insurance premium	ENT_C_450	Social tax and employer's unemployment insurance premium – social tax (for pension insurance and national health insurance) and unemployment insurance premium paid by an enterprise in accordance with the legislation. Includes also the social security tax from fringe benefits and from calculated annual leave reserve.	Positive integer	
C_550 / 1	Expenses: cost of irrecoverable claims	ENT_C_550	Cost of irrecoverable claims – amounts of bad debts and probably irrevocable trade receivables, which were not written off before.	Positive integer	
10453 / 1	Expenses: taxes on production (incl. land tax)	FIN_10453	Taxes on production (incl. land tax, etc.) – expenses on land tax, motor vehicle tax, boat tax, advertisement and announcement tax, tax for closing roads and streets and licence fees.	Positive integer	
C_530 / 1	Expenses: state fee	ENT_C_530	State fee – a sum payable in the amount established by the State Fees Act for legal procedures, review of application, issue of documents or for other procedures, such as procedures related to court cases, procedures of the commercial register, traffic register, state register of construction works, environmental register and other registers, Patent Office, Technical Surveillance Authority and other administrative authorities, issue of national activity licences and operating permits, issue and extension of the permit for the use of numbering designated for electronic communications purposes, procedures based on the Customs Code and other acts.	Positive integer	
10451 / 1	Expenses: insurance premiums	FIN_10451	Premiums made for insurance services.	Positive integer	
C_560 / 1	Expenses: travelling expenses	ENT_C_560	Business trip expenses – daily allowance, travel insurance expenses, accommodation expenses, travel expenses in the extent permitted by law.	Positive integer	
C_460 / 1	Expenses: depreciation and impairment of fixed assets	ENT_C_460	Depreciation and impairment of fixed assets – depreciation expense calculated from tangible and intangible fixed assets and biological assets and real estate investments reflected in acquisition cost and expenses from impairment (write-downs	Positive integer	

			and/or write-offs). Write-downs of current assets are reflected on the rows of goods, purchased materials, products and services or finished goods and goods in process.		
10450 / 1	Expenses: other expenses	FIN_10450	Other unlisted expenses for the performance of the general function.	Positive integer	
C_770 / 1	Other operating expenses, total	ENT_C_770	Other operating expenses – loss of the sale of tangible and intangible assets, biological assets and property investments, fines and fines for delay and other irregular costs, maintenance costs of associations and leagues, membership fees of associations and unions, compensation for the damage caused to the natural environment, net loss from currency fluctuations related to receivables and liabilities to suppliers, gifts and donations with income tax. Other operating expenses also include loss from the change in the fair value of real estate investments. Other operating expenses do not include the local taxes of the reference period.	Positive integer	
C_780 / 1	Other operating expenses: loss from the sales of fixed assets	ENT_C_780	Loss from the liquidation of fixed assets – loss from the sale of tangible and intangible fixed assets, real estate investments and biological assets.	Positive integer	
10455 / 1	Paid fines and penalties	FIN_10455	Expenses on fines, penalties and allowances.	Positive integer	
C_855 / 1	Total financial income and expenses	ENT_C_855	Financial income and expenses – income and expenses related to shares and other financial investments. Financial income and expenses include the profit/loss from the sale or depreciation of subsidiaries or affiliates, long and short-term financial investments, incl. sale and revaluation to fair value, interest and dividend income from long and short-term financial investments (incl. interest income from financial lease), interest expenses from loans, bonds, financial lease agreements and other liabilities bearing interest, profit/loss from exchange rate changes related to financing and investment activities and receivables and liabilities fixed in foreign currency, and other financial income and expenses.	Integer	
10100 / 1	Financial income and expenses: all interest income and interest-type income	FIN_10100	All accrual based interest expenses and interest-type expenses: from loans (incl. loans secured by pledge), deposits, bonds and securities with fixed income, future transactions, financial lease, factoring and hire purchase. Interest-type income is income which is related to the duration of a period or its ratio to the amount of the asset (e.g., given loan), and they are periodised according to the duration of the liability.	Positive integer	
10200 / 1	Financial income and expenses: all interest expenses and interest-type expenses	FIN_10200	All accrual based interest expenses and interest-like expenses. Interest-type expenses are expenses related to the duration of a period or their ratio to the amount of the asset (e.g., given loan), and they are periodised according to the duration of the liability.	Positive integer	

Table 2.1. BALANCE SHEET. ASSETS, ONLY FOR A UNIT OPERATING IN ESTONIA. Columns 11–17 are filled out ONLY if the COUNTERPARTY is a RESIDENT.

Filled in euros, integers.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
20110 / 1	Currency and deposits – cash: at the end of the reference period	FIN_20110	Cash is banknotes and coins in circulation as legal tender that have been issued or authorised by the national central bank.	Positive integer	
20120 / 1	Currency and deposits – bank accounts: at the end of the reference period	FIN_20120	Sum total on the bank account(s).	Positive integer	
20130 / 1	Currency and deposits – fixed	FIN_20130	The sum of deposits which is not the sum on the bank account.	Positive integer	

	term deposits: at the end of the reference period				
20140 / 1	Cash and deposits – money market fund shares: at the end of the reference period	FIN_20140	Funds placed in money market funds and other highly liquid funds.	Positive integer	
20200 / 1	Short-term financial investments: at the end of the reference period	FIN_20200	Financial assets likely to be sold within the next 12 months: short-term investments in securities held for trading and other short-term investments in securities (shares, bonds, debentures, fund shares, etc.).	Positive integer	
20200 / 11	Short-term financial investments: non-financial corporations	FIN_20200_11	Financial assets likely to be sold within the next 12 months: short-term investments in securities held for trading and other short-term investments in securities (shares, bonds, debentures, fund shares, etc.). Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20200 / 12	Short-term financial investments: financial corporations (excl. insurance corporations and pension funds)	FIN_20200_12	Financial assets likely to be sold within the next 12 months: short-term investments in securities held for trading and other short-term investments in securities (shares, bonds, debentures, fund shares, etc.). Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
20200 / 13	Short-term financial investments: insurance corporations and pension funds	FIN_20200_13	Financial assets likely to be sold within the next 12 months: short-term investments in securities held for trading and other short-term investments in securities (shares, bonds, debentures, fund shares, etc.). Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
20200 / 14	Short-term financial investments: central government	FIN_20200_14	Financial assets likely to be sold within the next 12 months: short-term investments in securities held for trading and other short-term investments in securities (shares, bonds, debentures, fund shares, etc.). The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20200 / 15	Short-term financial investments: local governments	FIN_20200_15	Financial assets likely to be sold within the next 12 months: short-term investments in securities held for trading and other short-term investments in securities (shares, bonds, debentures, fund shares, etc.). Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20200 / 17	Short-term financial investments: non-profit institutions	FIN_20200_17	Financial assets likely to be sold within the next 12 months: short-term investments in securities held for trading and other short-term investments in securities (shares, bonds, debentures, fund shares, etc.). Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
20210 / 1	Short-term financial investments: incl. total shares – at the end of the	FIN_20210	Equities which represent the ownership of the company, excl. fund shares.	Positive integer	

	reference period				
20210 / 11	Short-term financial investments: incl. total shares – non-financial corporations	FIN_20210_11	Equities which represent the ownership of the company, excl. fund shares. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20210 / 12	Short-term financial investments: incl. total shares – financial corporations (excl. insurance corporations and pension funds)	FIN_20210_12	Equities which represent the ownership of the company, excl. fund shares. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
20210 / 13	Short-term financial investments: incl. total shares – insurance corporations and pension funds	FIN_20210_13	Equities which represent the ownership of the company, excl. fund shares. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
20210 / 17	Short-term financial investments: total shares – non-profit institutions	FIN_20210_17	Quoted shares acquired for trading on a stock exchange. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
20211 / 1	Short-term financial investments: incl. total shares – incl. total listed quoted shares: at the end of the reference period	FIN_20211	Quoted shares acquired for trading on a stock exchange.	Positive integer	
20211 / 11	Short-term financial investments: incl. total shares – incl. total listed quoted shares – non-financial corporations	FIN_20211_11	Quoted shares acquired for trading on a stock exchange. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20211 / 12	Short-term financial investments: incl. total shares – incl. total listed quoted shares – financial corporations (excl. insurance corporations and pension funds)	FIN_20211_12	Quoted shares acquired for trading on a stock exchange. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
20211 / 13	Short-term financial investments: incl. total shares – incl. total listed quoted shares – insurance corporations and pension funds	FIN_20211_13	Quoted shares acquired for trading on a stock exchange. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
20220 / 1	Short-term financial investments: incl.	FIN_20220	Shares of investment funds, which are not reflected on row 20140 “Highly liquid fund shares” of questionnaire 1340.	Positive integer	

	shares of investment funds – at the end of the reference period				
20220 / 12	Short-term financial investments: incl. shares of investment funds – financial corporations (excl. insurance corporations and pension funds)	FIN_20220_12	Shares of investment funds, which are not reflected on row 20140 “Highly liquid fund shares” of questionnaire 1340. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
20230 / 1	Short-term financial investments: incl. term financial investments: derivatives – at the end of the reference period	FIN_20230	Derivative instruments, or derivatives are financial instruments the value of which is derived of the value of a good, security, interest rate, another financial instrument or transaction or the exchange rate of currencies. The most common derivatives are options, futures, forwards and swaps.	Positive integer	
20230 / 12	Short-term financial investments: incl. derivatives – financial corporations (excl. insurance corporations and pension funds)	FIN_20230_12	Derivative instruments, or derivatives are financial instruments the value of which is derived of the value of a good, security, interest rate, another financial instrument or transaction or the exchange rate of currencies. The most common derivatives are options, futures, forwards and swaps. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
20240 / 1	Short-term financial investments: short-term debt securities – at the end of the reference period	FIN_20240	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Short-term debt securities have a contractual maturity of up to one year.	Positive integer	
20240 / 11	Short-term financial investments: short-term debt securities – non-financial corporations: at the end of the reference period	FIN_20241	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Short-term debt securities have a contractual maturity of up to one year. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20240 / 12	Short-term financial investments: short-term debt securities – financial corporations (excl. insurance corporations and pension funds): at the end of the reference period	FIN_20242	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Short-term debt securities have a contractual maturity of up to one year. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
20240 /	Short-term	FIN_202	Debt securities are tradable financial instruments showing	Positive	

13	financial investments: short-term debt securities – insurance corporations and pension funds: at the end of the reference period	43	debt (bonds, money market instruments, notes, negotiable savings certificates, commercial papers, etc.) that require the issuer to repay the debt to the holder of the security at an agreed maturity and pay interest. Their specific characteristics are the date of issue, issue price, redemption date, repurchase price or nominal value, coupon rate, payment dates, etc. Short-term debt securities have a contractual maturity of up to one year. Insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work.	integer	
20240 / 14	Short-term financial investments: short-term debt securities – central government: at the end of the reference period	FIN_202 44	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Short-term debt securities have a contractual maturity of up to one year. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20240 / 15	Short-term financial investments: short-term shares – local governments: at the end of the reference period	FIN_202 45	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Short-term debt securities have a contractual maturity of up to one year. Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20240 / 17	Short-term financial investments: short-term debt securities – non-profit institutions: at the end of the reference period	FIN_202 47	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Short-term debt securities have a contractual maturity of up to one year. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
20410 / 1	Short-term receivables and prepayments: short-term loans – at the end of the reference period	FIN_204 10	Short-term loans issued (incl. the short-term part of financial leases and long-term loans).	Positive integer	
20410 / 11	Short-term receivables and prepayments: short-term loans – non-financial corporations: at the end of the reference period	FIN_204 10_11	Short-term loans issued (incl. the short-term part of financial leases and long-term loans). Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20410 / 12	Short-term receivables and prepayments: short-term loans –	FIN_204 10_12	Short-term loans issued (incl. the short-term part of financial leases and long-term loans). Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other	Positive integer	

	financial corporations (excl. insurance corporations and pension funds): at the end of the reference period		institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.		
20410 / 13	Short-term receivables and prepayments: short-term loans – insurance corporations and pension funds: at the end of the reference period	FIN_20410_13	Short-term loans issued (incl. the short-term part of financial leases and long-term loans). Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
20410 / 14	Short-term receivables and prepayments: short-term loans – central government: at the end of the reference period	FIN_20410_14	Short-term loans issued (incl. the short-term part of financial leases and long-term loans). The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20410 / 15	Short-term receivables and prepayments: short-term loans – local governments: at the end of the reference period	FIN_20410_15	Short-term loans issued (incl. the short-term part of financial leases and long-term loans). Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20410 / 16	Short-term receivables and prepayments: short-term loans – natural persons (incl. self-employed persons): at the end of the reference period	FIN_20410_16	Short-term loans issued (incl. the short-term part of financial leases and long-term loans). Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	
20410 / 17	Short-term receivables and prepayments: short-term loans – non-profit institutions: at the end of the reference period	FIN_20410_17	Short-term loans issued (incl. the short-term part of financial leases and long-term loans). Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
20610 / 1	Short-term receivables and prepayments: prepaid future expenses, prepayments to suppliers and trade receivables – at the end of the reference period	FIN_20610	Prepayments to suppliers for goods, materials and raw material and trade receivables.	Positive integer	
20610 / 11	Short-term receivables and prepayments: prepaid future expenses, prepayments to suppliers and trade receivables – non-financial corporations	FIN_20610_11	Prepayments to suppliers for goods, materials and raw material and trade receivables. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20610 / 12	Short-term receivables and prepayments: prepaid future	FIN_20610_12	Prepayments to suppliers for goods, materials and raw material and trade receivables. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other	Positive integer	

	expenses, prepayments to suppliers and trade receivables – financial corporations (excl. insurance corporations and pension funds)		institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.		
20610 / 13	Short-term receivables and prepayments: prepaid future expenses, prepayments to suppliers and trade receivables – insurance corporations and pension funds	FIN_20610_13	Prepayments to suppliers for goods, materials and raw material and trade receivables. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
20610 / 14	Short-term receivables and prepayments: prepaid future expenses, prepayments to suppliers and trade receivables – central government	FIN_20610_14	Prepayments to suppliers for goods, materials and raw material and trade receivables. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20610 / 15	Short-term receivables and prepayments: prepaid future expenses, prepayments to suppliers and trade receivables – local governments	FIN_20610_15	Prepayments to suppliers for goods, materials and raw material and trade receivables. Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20610 / 16	Short-term receivables and prepayments: prepaid future expenses, prepayments to suppliers and trade receivables – natural persons (incl. self-employed persons)	FIN_20610_16	Prepayments to suppliers for goods, materials and raw material and trade receivables. Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	
20610 / 17	Short-term receivables and prepayments: prepaid future expenses, prepayments to suppliers and trade receivables – non-profit institutions	FIN_20610_17	Prepayments to suppliers for goods, materials and raw material and trade receivables. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
20500 / 1	Short-term receivables and prepayments: accrued income and other short-term receivables – at the end of the reference period	FIN_20500	Other receivables which are based on the income earned in the reference period but for which an invoice has not been prepared (e.g. percentage-of-completion revenue recognition).	Positive integer	
20500 / 11	Short-term receivables and prepayments: accrued income and other short-	FIN_20500_11	Other receivables which are based on the income earned in the reference period but for which an invoice has not been received. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-	Positive real number (0,1)	

	term receivables – non-financial corporations		financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.		
20500 / 12	Short-term receivables and prepayments: accrued income and other short-term receivables – financial corporations (excl. insurance corporations and pension funds)	FIN_20500_12	Other receivables which are based on the income earned in the reference period but for which an invoice has not been received. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
20500 / 13	Short-term receivables and prepayments: accrued income and other short-term receivables – insurance corporations and pension funds	FIN_20500_13	Other receivables which are based on the income earned in the reference period but for which an invoice has not been received. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
20500 / 14	Short-term receivables and prepayments: accrued income and other short-term receivables – central government	FIN_20500_14	Other receivables which are based on the income earned in the reference period but for which an invoice has not been received. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20500 / 15	Short-term receivables and prepayments: accrued income and other short-term receivables – local governments	FIN_20500_15	Other receivables which are based on the income earned in the reference period but for which an invoice has not been received. Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20500 / 16	Short-term receivables and prepayments: accrued income and other short-term receivables – natural persons (incl. self-employed persons)	FIN_20500_16	Other receivables which are based on the income earned in the reference period but for which an invoice has not been received. Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	
20500 / 17	Short-term receivables and prepayments: accrued income and other short-term receivables – non-profit institutions	FIN_20500_17	Other receivables which are based on the income earned in the reference period but for which an invoice has not been received. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
I_050_1 / 1	Total inventories – at the end of the reference period	ENT_I_050_1	Inventories include purchased raw material and material, goods in process, finished goods, goods purchased for sale, prepayments to suppliers for inventories. Inventories are reflected in the balance sheet in their acquisition cost, which consists of the purchase price, production costs and the expenses related taking the asset to the operating condition and location. Additional information: Guideline 4 of the Estonian Accounting Standards Board “Inventories”.	Positive integer	
I_110_1 / 1	Long-term financial investments and shares of subsidiaries and associates: at the	ENT_I_110_1	Financial assets that are unlikely to be sold within the next 12 months: other shares and securities (shares, bonds, debentures, fund shares, etc.) that are unlikely to be sold within the next 12 months, and securities with a fixed maturity of more than 12 months after the balance sheet date.	Positive integer	

	end of the reference period				
I_110_1 / 11	Long-term financial investments and shares of subsidiaries and associates – non-financial corporations	ENT_I_110_1_11	Financial assets that are unlikely to be sold within the next 12 months: other shares and securities (shares, bonds, debentures, fund shares, etc.) that are unlikely to be sold within the next 12 months, and securities with a fixed maturity of more than 12 months after the balance sheet date. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
I_110_1 / 12	Long-term financial investments and shares of subsidiaries and associates – financial corporations (excl. insurance corporations and pension funds)	ENT_I_110_1_12	Financial assets that are unlikely to be sold within the next 12 months: other shares and securities (shares, bonds, debentures, fund shares, etc.) that are unlikely to be sold within the next 12 months, and securities with a fixed maturity of more than 12 months after the balance sheet date. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
I_110_1 / 13	Long-term financial investments and shares of subsidiaries and associates – insurance corporations and pension funds	ENT_I_110_1_13	Financial assets that are unlikely to be sold within the next 12 months: other shares and securities (shares, bonds, debentures, fund shares, etc.) that are unlikely to be sold within the next 12 months, and securities with a fixed maturity of more than 12 months after the balance sheet date. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
I_110_1 / 14	Long-term financial investments and shares of subsidiaries and associates – central government	ENT_I_110_1_14	Financial assets that are unlikely to be sold within the next 12 months: other shares and securities (shares, bonds, debentures, fund shares, etc.) that are unlikely to be sold within the next 12 months, and securities with a fixed maturity of more than 12 months after the balance sheet date. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
I_110_1 / 15	Long-term financial investments and shares of subsidiaries and associates – local governments	ENT_I_110_1_15	Financial assets that are unlikely to be sold within the next 12 months: other shares and securities (shares, bonds, debentures, fund shares, etc.) that are unlikely to be sold within the next 12 months, and securities with a fixed maturity of more than 12 months after the balance sheet date. Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
I_110_1 / 17	Long-term financial investments and shares of subsidiaries and associates – non-profit institutions	ENT_I_110_1_17	Financial assets that are unlikely to be sold within the next 12 months: other shares and securities (shares, bonds, debentures, fund shares, etc.) that are unlikely to be sold within the next 12 months, and securities with a fixed maturity of more than 12 months after the balance sheet date. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
I_111_1 / 1	Long-term financial investments and shares of subsidiaries and associates: incl. total shares – at	ENT_I_111_1	Long-term equities such as shares of subsidiaries, affiliated and other enterprises which are unlikely to be sold in the next reference year.	Positive integer	

	the end of the reference period				
I_111_1 / 11	Long-term financial investments and shares of subsidiaries and associates: incl. total shares – non-financial corporations	ENT_I_111_1_11	Long-term equities such as shares of subsidiaries, affiliated and other enterprises which are unlikely to be sold in the next reference year. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
I_111_1 / 12	Long-term financial investments and shares of subsidiaries and associates: incl. total shares– financial corporations (excl. insurance corporations and pension funds)	ENT_I_111_1_12	Long-term equities such as shares of subsidiaries, affiliated and other enterprises which are unlikely to be sold in the next reference year. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
I_111_1 / 13	Long-term financial investments and shares of subsidiaries and associates: incl. total shares – insurance corporations and pension funds	ENT_I_111_1_13	Long-term equities such as shares of subsidiaries, affiliated and other enterprises which are unlikely to be sold in the next reference year. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
I_111_1 / 17	Long-term financial investments and shares of subsidiaries and associates: incl. total shares – non-profit institutions	ENT_I_111_1_17	Long-term equities such as shares of subsidiaries, affiliated and other enterprises which are unlikely to be sold in the next reference year. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
20711 / 1	Long-term financial investments and shares of subsidiaries and associates: incl. total shares – incl. total listed quoted shares: at the end of the reference period	FIN_20711	Listed shares which are unlikely to be sold in the next reference year.	Positive integer	
20711 / 11	Long-term financial investments and shares of subsidiaries and associates: incl. total shares – incl. total listed quoted shares: non-financial corporations	FIN_20711_11	Listed shares which are unlikely to be sold in the next reference year. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20711 / 12	Long-term financial investments and shares of subsidiaries and associates: incl. total shares – incl. total listed quoted shares: financial	FIN_20711_12	Listed shares which are unlikely to be sold in the next reference year. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	

	corporations (excl. insurance corporations and pension funds)				
20711 / 13	Long-term financial investments and shares of subsidiaries and associates: incl. total shares – incl. total listed quoted shares: insurance corporations and pension funds	FIN_20711_13	Listed shares which are unlikely to be sold in the next reference year. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
20720 / 1	Long-term financial investments and shares of subsidiaries and associates: incl.shares of investment funds – at the end of the reference period	FIN_20720	Investment fund shares which are unlikely to be sold in the next reference year.	Positive integer	
20720 / 12	Long-term financial investments and shares of subsidiaries and associates: incl.shares of investment funds – financial corporations (excl. insurance corporations and pension funds)	FIN_20720_12	Investment fund shares which are unlikely to be sold in the next reference year. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
20751 / 1	Long-term financial investments and shares of subsidiaries and affiliates: total long-term debt securities – at the end of the reference period	FIN_20751	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Long-term debt securities have a contractual maturity of more than one year.	Positive integer	
20751 / 11	Long-term financial investments and shares of subsidiaries and affiliates: total long-term debt securities – non-financial corporations: at the end of the reference period	FIN_20751_1	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Short-term debt securities have a contractual maturity of up to one year. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20751 / 12	Long-term financial investments and shares of subsidiaries and affiliates: total long-term debt securities – financial corporations: at the end of the	FIN_20751_2	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Long-term debt securities have a contractual maturity of more than one year. Financial corporations (excl. insurance corporations and pension	Positive integer	

	reference period		funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.		
20751 / 13	Long-term financial investments and shares of subsidiaries and affiliates: total long-term debt securities – insurance corporations and pension funds: at the end of the reference period	FIN_20751_3	Debt securities are tradable financial instruments showing debt (bonds, money market instruments, notes, negotiable savings certificates, commercial papers, etc.) that require the issuer to repay the debt to the holder of the security at an agreed maturity and pay interest. Their specific characteristics are the date of issue, issue price, redemption date, repurchase price or nominal value, coupon rate, payment dates, etc. Long-term debt securities have a contractual maturity of more than one year. Insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work.	Positive integer	
20751 / 14	Long-term financial investments and shares of subsidiaries and affiliates: total long-term debt securities – central government: at the end of the reference period	FIN_20751_4	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Long-term debt securities have a contractual maturity of more than one year. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20751 / 15	Long-term financial investments and shares of subsidiaries and affiliates: total long-term debt securities – local governments: at the end of the reference period	FIN_20751_5	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Long-term debt securities have a contractual maturity of more than one year.	Positive integer	
20751 / 17	Long-term financial investments and shares of subsidiaries and affiliates: total long-term debt securities – non-profit institutions: at the end of the reference period	FIN_20751_7	Debt securities are tradable financial instruments showing debt the specific characteristics of which are the date of issue, the issue price, the redemption date, the repurchase price or nominal value, coupon rate, payment dates, etc. Debt securities require the issuer to repay the debt to the holder of the security at an agreed maturity and also to pay interest. Debt securities are, for example, bonds, money market instruments, notes, negotiable savings certificates, commercial papers. Long-term debt securities have a contractual maturity of more than one year. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
20750 / 11	Total long-term loans and receivables: non-financial corporations	FIN_20750_11	Long-term loan and other receivables, deferred income tax. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20750 / 12	Total long-term loans and receivables – financial corporations (excl. insurance corporations and pension funds)	FIN_20750_12	Long-term loan and other receivables, deferred income tax. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	

20750 / 13	Total long-term loans and receivables – insurance corporations and pension funds	FIN_20750_13	Long-term loan and other receivables, deferred income tax. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
20750 / 14	Total long-term loans and receivables – central government	FIN_20750_14	Long-term loan and other receivables, deferred income tax. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20750 / 15	Total long-term loans and receivables – local governments	FIN_20750_15	Long-term loan and other receivables, deferred income tax. Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20750 / 16	Total long-term loans and receivables – natural persons (incl. self-employed persons)	FIN_20750_16	Long-term loan and other receivables, deferred income tax. Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	
20750 / 17	Total long-term loans and receivables – non-profit institutions	FIN_20750_17	Long-term loan and other receivables, deferred income tax. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
207511 / 1	Total long-term loans and receivables: long-term loans – at the end of the reference period	FIN_207511	Long-term loans issued (incl. financial lease).	Positive integer	
207511 / 11	Total long-term loans and receivables: long-term loans – non-financial corporations	FIN_207511_11	Long-term loans issued (incl. financial lease). Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
207511 / 12	Total long-term loans and receivables: long-term loans – financial corporations (excl. insurance corporations and pension funds)	FIN_207511_12	Long-term loans issued (incl. financial lease). Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
207511 / 13	Total long-term loans and receivables: long-term loans – insurance corporations and pension funds	FIN_207511_13	Long-term loans issued (incl. financial lease). Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
207511 / 14	Total long-term loans and receivables: long-term loans – central government	FIN_207511_14	Long-term loans issued (incl. financial lease). The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
207511 / 15	Total long-term loans and	FIN_207511_15	Long-term loans issued (incl. financial lease). Municipalities include city and rural municipalities, along with sub-divisions	Positive integer	

	receivables: long-term loans – local governments		and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.		
207511 / 16	Total long-term loans and receivables: long-term loans – natural persons (incl. self-employed persons)	FIN_207511_16	Long-term loans issued (incl. financial lease). Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	
207511 / 17	Total long-term loans and receivables: long-term loans – non-profit institutions	FIN_207511_17	Long-term loans issued (incl. financial lease). Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
20740 / 1	Total long-term loans and receivables: other long-term receivables – at the end of the reference period	FIN_20740	Other long-term receivables other than loans.	Positive integer	
20740 / 11	Total long-term loans and receivables: other long-term receivables – non-financial corporations: at the end of the reference period	FIN_20741	Other long-term receivables other than loans. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
20740 / 12	Total long-term loans and receivables: other long-term receivables – financial corporations: at the end of the reference period	FIN_20742	Other long-term receivables other than loans. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
20740 / 13	Total long-term loans and receivables: other long-term receivables – insurance corporations and pension funds: at the end of the reference period	FIN_20743	Other long-term receivables other than loans. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
20740 / 14	Total long-term loans and receivables: other long-term receivables – central government: at the end of the reference period	FIN_20744	Other long-term receivables other than loans. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20740 / 15	Total long-term loans and receivables: other long-term receivables – local governments: at the end of the reference period	FIN_20745	Other long-term receivables other than loans. Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
20740 / 16	Total long-term loans and receivables: other long-term receivables –	FIN_20746	Other long-term receivables other than loans. Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	

	natural persons (incl. self-employed persons): at the end of the reference period				
20740 / 17	Total long-term loans and receivables: other long-term receivables – non-profit institutions: at the end of the reference period	FIN_20747	Other long-term receivables other than loans. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
20900 / 1	Total tangible (incl. investment properties) and intangible fixed assets at residual value – at the end of the reference period.	FIN_20900	Property, plant and equipment as defined in ASBG 5 (RTJ 5). Property, plant and equipment groups: land, construction works (buildings, civil engineering works, roads), machinery and equipment (production equipment, transport equipment and other equipment), other property, plant and equipment (inventory, furniture, office equipment), construction work in progress and prepayments. Intangible assets are non-monetary assets without physical substance that are clearly identifiable from other assets. Investment property is property (land or a building (or part of a building) or both) held (as an owner or a lessee under finance lease terms) first and foremost to earn rentals or for capital appreciation or both rather than for the use in the production of goods and services, for administrative purposes or sale in the ordinary course of business.	Positive integer	
I_400_1 / A1	Total assets – at the end of the previous reference period	ENT_I_400_2	Total assets – the sum of current and fixed assets which equals the sum of liabilities and equity.	Positive integer	

Table 2.2. BALANCE SHEET. LIABILITIES AND EQUITY, ONLY FOR A UNIT OPERATING IN ESTONIA. Columns 11–17 are filled out ONLY if the COUNTERPARTY is a RESIDENT.

Filled in euros, integers.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
21100 / 1	Total short-term liabilities: at the end of the reference period	FIN_21100	Short-term loans (maturity of up to 12 months), bonds, financial lease obligations, overdrafts and other debt liabilities for financing, repayments of long-term liabilities in the next period (i.e. within the next 12 months), convertible debt obligations (short-term convertible bonds or preferred shares that can be converted into shares of enterprises).	Positive integer	
21120 / 1	Short-term liabilities – loans: at the end of the reference period	FIN_21120	Short-term loan commitments (incl. the short-term part of financial leases and long-term loans), with a maturity of up to than 12 months.	Positive integer	
21120 / 11	Total short-term debt liabilities: incl. loans – non-financial corporations	FIN_21120_11	Short-term loan commitments (incl. the short-term part of financial leases and long-term loans), with a maturity of less than 12 months. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
21120 / 12	Total short-term debt liabilities: incl. loans – financial corporations (excl. insurance corporations and pension funds)	FIN_21120_12	Short-term loan commitments (incl. the short-term part of financial leases and long-term loans), with a maturity of less than 12 months. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	

21120 / 13	Total short-term debt liabilities: incl. loans – insurance corporations and pension funds	FIN_21120_13	Short-term loan commitments (incl. the short-term part of financial leases and long-term loans), with a maturity of less than 12 months. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
21120 / 14	Total short-term debt liabilities: incl. loans – central government	FIN_21120_14	Short-term loan commitments (incl. the short-term part of financial leases and long-term loans), with a maturity of less than 12 months. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
21120 / 15	Total short-term debt liabilities: incl. loans – local governments	FIN_21120_15	Short-term loan commitments (incl. the short-term part of financial leases and long-term loans), with a maturity of less than 12 months. Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
21120 / 16	Total short-term debt liabilities: incl. loans – natural persons (incl. self-employed persons)	FIN_21120_16	Short-term loan commitments (incl. the short-term part of financial leases and long-term loans), with a maturity of less than 12 months. Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	
21120 / 17	Total short-term debt liabilities: incl. loans – non-profit institutions	FIN_21120_17	Short-term loan commitments (incl. the short-term part of financial leases and long-term loans), with a maturity of less than 12 months. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
21110 / 1	Total short-term debt liabilities: issued debt securities – at the end of the reference period	FIN_21110	Short-term debt securities issued with a maturity of up to one year.	Positive integer	
21200 / 1	Total long-term debt liabilities: at the end of the reference period	FIN_21200	Loans, bonds and financial lease obligations (the part to be repaid later than after 12 months), convertible debt obligations (long-term convertible bonds or preferred shares that can be converted into shares of enterprises).	Positive integer	
21220 / 1	Total long-term debt liabilities: incl. loans – at the end of the reference period	FIN_21220	Long-term loan commitments (incl. financial lease), with a maturity of at least 12 months or more. Long-term loan commitments with or without guarantees (both convertible and nonconvertible), long-term loans (including bank credit), long-term debentures issued by the enterprise, lessees' long-term financial lease payables. Credit institution – a company the primary and permanent activity of which is involving monetary deposits and other refundable funds from the public and issuing loans on its behalf and name, or other financing activities.	Positive integer	
21220 / 11	Total long-term debt liabilities: incl. loans – non-financial corporations	FIN_21220_11	Long-term loan commitments (incl. financial lease), with a maturity of 12 months or more. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
21220 / 12	Total long-term debt liabilities: incl. loans – financial corporations (excl. insurance corporations and	FIN_21220_12	Long-term loan commitments (incl. financial lease), with a maturity of 12 months or more. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	

	pension funds)				
21220 / 13	Total long-term debt liabilities: incl. loans – insurance corporations and pension funds	FIN_212 20_13	Long-term loan commitments (incl. financial lease), with a maturity of 12 months or more. Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
21220 / 14	Total long-term debt liabilities: incl. loans – central government	FIN_212 20_14	Long-term loan commitments (incl. financial lease), with a maturity of 12 months or more. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
21220 / 15	Total long-term debt liabilities: incl. loans – local governments	FIN_212 20_15	Long-term loan commitments (incl. financial lease), with a maturity of 12 months or more. Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
21220 / 16	Total long-term debt liabilities: incl. loans – natural persons (incl. self-employed persons)	FIN_212 20_16	Long-term loan commitments (incl. financial lease), with a maturity of 12 months or more. Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	
21220 / 17	Total long-term debt liabilities: incl. loans – non-profit institutions	FIN_212 20_17	Long-term loan commitments (incl. financial lease), with a maturity of 12 months or more. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
21210 / 1	Total long-term debt liabilities: issued debt securities – at the end of the reference period	FIN_212 10	Long-term debt securities issued with a maturity of up to one year at least.	Positive integer	
21300 / 1	Derivatives – at the end of the reference period	FIN_213 00	Derivative instruments, or derivatives are financial instruments the value of which is derived of the value of a good, security, interest rate, another financial instrument or transaction or the exchange rate of currencies. The most common derivatives are options, futures, forwards and swaps.	Positive integer	
21400 / 1	Prepayments from customers and creditors – at the end of the reference period	FIN_214 00	Both short and long-term prepayments from buyers, also prepayments for the future income of the following period and debts to suppliers.	Positive integer	
21400 / 11	Prepayments from customers and creditors – non-financial corporations	FIN_214 00_11	Both short and long-term prepayments from buyers, also prepayments for the future income of the following period and debts to suppliers. Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
21400 / 12	Prepayments from customers and creditors – financial corporations (excl. insurance corporations and pension funds)	FIN_214 00_12	Both short and long-term prepayments from buyers, also prepayments for the future income of the following period and debts to suppliers. Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
21400 / 13	Prepayments from customers and creditors – insurance	FIN_214 00_13	Both short and long-term prepayments from buyers, also prepayments for the future income of the following period and debts to suppliers. Insurance corporations and pension funds: insurance corporations are companies the principal	Positive integer	

	corporations and pension funds		activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.		
21400 / 14	Prepayments from customers and creditors – central government	FIN_21400_14	Both short and long-term prepayments from buyers, also prepayments for the future income of the following period and debts to suppliers. The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
21400 / 15	Prepayments from customers and creditors – local governments	FIN_21400_15	Both short and long-term prepayments from buyers, also prepayments for the future income of the following period and debts to suppliers. Municipalities include city and rural municipalities, along with sub-divisions and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
21400 / 16	Prepayments from customers and creditors – natural persons (incl. self-employed persons)	FIN_21400_16	Both short and long-term prepayments from buyers, also prepayments for the future income of the following period and debts to suppliers. Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	
21400 / 17	Prepayments from customers and creditors – non-profit institutions	FIN_21400_17	Both short and long-term prepayments from buyers, also prepayments for the future income of the following period and debts to suppliers. Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
21500 / 1	Other liabilities – at the end of the reference period	FIN_21500	Other short and long-term liabilities (e.g. tax arrears, accruals, short and long-term provisions).	Positive integer	
21500 / 11	Other liabilities – non-financial corporations	FIN_21500_11	Other short and long-term liabilities (e.g. tax arrears, accruals, short and long-term provisions). Non-financial corporations are institutional units the principal economic activity of which is the production of goods and/or the provision of non-financial services. Non-financial corporations controlled by government entities are also included if the general government covers less than half of their expenditure. In Estonia, self-employed persons who employ at least 10 employees are included here.	Positive integer	
21500 / 12	Other liabilities – financial corporations (excl. insurance corporations and pension funds)	FIN_21500_12	Other short and long-term liabilities (e.g. tax arrears, accruals, short and long-term provisions). Financial corporations (excl. insurance corporations and pension funds) are Eesti Pank, credit institutions, savings and loan associations and other institutional units whose principal activity is the provision of financial services, excl. life and non-life insurance.	Positive integer	
21500 / 13	Other liabilities – insurance corporations and pension funds	FIN_21500_13	Other short and long-term liabilities (e.g. tax arrears, accruals, short and long-term provisions). Insurance corporations and pension funds: insurance corporations are companies the principal activity of which is to compensate for the loss incurred in the event of an insured event or to pay an agreed amount of money; a pension fund is a set of assets collected by the employee participating in the fund and/or the employer with a view to securing income during retirement or in the event of incapacity for work. In Estonia, a pension fund is a contractual investment fund referred to in subsection 3 (1) of the Funded Pensions Act.	Positive integer	
21500 / 14	Other liabilities – central government	FIN_21500_14	Other short and long-term liabilities (e.g. tax arrears, accruals, short and long-term provisions). The central government includes state budget institutions and non-budgetary funds, foundations and legal persons governed by public law. The full list of Estonian government entities is published on Statistics Estonia's website.	Positive integer	
21500 / 15	Other liabilities – local governments	FIN_21500_15	Other short and long-term liabilities (e.g. tax arrears, accruals, short and long-term provisions). Municipalities include city and rural municipalities, along with sub-divisions	Positive integer	

			and foundations. The full list of Estonian government entities is published on Statistics Estonia's website.		
21500 / 16	Other liabilities – natural persons (incl. self-employed persons)	FIN_21500_16	Other short and long-term liabilities (e.g. tax arrears, accruals, short and long-term provisions). Natural persons (incl. self-employed persons) are individuals and self-employed persons who employ up to 9 employees.	Positive integer	
21500 / 17	Other liabilities – non-profit institutions	FIN_21500_17	Other short and long-term liabilities (e.g. tax arrears, accruals, short and long-term provisions). Non-profit institutions (NPISH) are non-profit organisations and foundations that produce goods and provide services to households, do not aim to make a profit and are not controlled by government entities. Included are, for example, apartment associations, trade unions, churches, political parties, charities, welfare and assistance organisations.	Positive integer	
I_390_1 / 1	Total equity – at the end of the reference period	ENT_I_390_1	Equity capital – share capital in nominal value and unregistered share capital, share premium, reserves, retained earnings (loss) from previous periods, profit (loss) of the reference period, from which unpaid share capital, other share capital and own shares are deducted.	Integer	

Table 3. INVESTMENTS IN TANGIBLE AND INTANGIBLE FIXED ASSETS AND REAL ESTATE INVESTMENTS (INCL. FINANCIAL LEASING), ONLY FOR A UNIT OPERATING IN ESTONIA

NB! Tangible fixed assets also include real estate investments. The data is submitted for the reference quarter.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
H_150_2 / 1	Tangible fixed assets: land – investments	ENT_H_150_2	Land – acquisition cost of land, expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets. Investments are calculated by adding the purchases and improvements, reclassifications from prepayments, capitalised loan expenses and fixed assets in progress.	Positive integer	
H_150_3 / 1	Tangible fixed assets: buildings – investments	ENT_H_150_3	Structures are buildings, i.e., roofed and walled structures which are permanently connected to land and have indoor rooms, and facilities, i.e., structures permanently connected to land which are not buildings. Transport facilities are roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities are mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate building rights. Investments are calculated by adding the purchases and improvements, reclassifications from prepayments, capitalised loan expenses and fixed assets in progress.	Positive integer	
H_150_6 / 1	Tangible fixed assets: machinery and equipment – computers and computer systems: investments	ENT_H_150_6	Computers and computer systems – computers and other information processing devices which include servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. Also indicate software purchased together with hardware. Investments are calculated by adding the purchases and improvements, reclassifications from prepayments, capitalised loan expenses and fixed assets in progress.	Positive integer	
H_150_4 / 1	Tangible fixed assets: machinery and equipment – means of vehicles: investments	ENT_H_150_4	Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and	Positive integer	

			passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, motorcycles and bicycles. Investments are calculated by adding the purchases and improvements, reclassifications from prepayments, capitalised loan expenses and fixed assets in progress.		
H_150_7 / 1	Tangible fixed assets: machinery and equipment – other machinery and equipment: investments	ENT_H_150_7	Other machinery and equipment – different conveyors, lifting and loading devices, thermal equipment, cleaning and sorting equipment, laboratory equipment, electrical engines and diesel generators, tools, fittings, etc., except means of transport; engines and turbines (except the engines of aircrafts, vehicles and motorcycles), other generally used machines and mechanisms, steam boilers (except central heating hot water boilers classified as facilities), lifting machines and transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers and lorry cranes), office equipment (except computers), electrical equipment and apparatus not elsewhere classified, radio, television and communication equipment, medical, precision and optical instruments. Investments are calculated by adding the purchases and improvements, reclassifications from prepayments, capitalised loan expenses and fixed assets in progress.	Positive integer	
H_150_31 / 1	Total intangible fixed assets: investments	ENT_H_150_31	Investments in intangible fixed assets – computer software (if the use thereof is independent of the hardware), concessions, franchises, patents, licences, trademarks, goodwill, user rights, customer lists, quotas and other similar assets acquired as intangible fixed assets in the reference period. Investments are calculated by adding the purchases and improvements, reclassifications from prepayments, capitalised loan expenses and fixed assets in progress.	Positive integer	
50400 / 1	Total sales of tangible (incl. investment properties) and intangible fixed assets	FIN_50400	Sale of tangible (incl. real estate investments) and intangible fixed assets in sales price – the price the seller actually gets for fixed assets at the moment of sale (without VAT).	Positive integer	

Table 4. FINANCIAL INCOME AND EXPENSES BY SECTORS (IN EUROS, AT FAIR VALUE, UNCONSOLIDATED, ONLY FOR A UNIT OPERATING IN ESTONIA)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
80100 / 10	Interest income – non-financial companies	FIN_80100_10	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the amount of which is related to the duration of a period or its ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Non-financial companies – undertakings whose main field of activity is not financial intermediation or financial intermediation ancillary activities (Estonian classification of economic activities EMTAK 2008, section K, https://www.eesti.ee/en/entrepreneur/establishing-a-company/determining-the-main-field-of-activity/)).	Positive integer	
80100 / 20	Interest income – financial companies	FIN_80100_20	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the amount of which is related to the duration of a period or its ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Financial companies – undertakings whose main field of activity is financial intermediation or financial intermediation ancillary activities (Estonian classification of economic activities EMTAK 2008, section K: https://www.eesti.ee/en/entrepreneur/establishing-a-company/determining-the-main-field-of-activity/).	Positive integer	
80100 / 30	Interest income – government	FIN_80100_30	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the	Positive integer	

			amount of which is related to the duration of a period or its ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Government – institutional units which according to their main field of activity are non-market producers. In Estonia, the government sector is divided as follows: central government (state budget institutions and non-budgetary funds, foundations, legal persons under public law), local governments (city and rural municipality governments with their sub-offices, foundations) and social insurance funds (Estonian Health Insurance Fund and Estonian Unemployment Insurance Fund).		
80100 / 40	Interest income – private persons	FIN_80100_40	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the amount of which is related to the duration of a period or its ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Private persons – individuals or groups of individuals whose main function is consumption (private persons and sole proprietors).	Positive integer	
80100 / 50	Interest income – non-profit organisations	FIN_80100_50	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the amount of which is related to the duration of a period or its ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Non-profit organisations – non-profit associations (MTÜ, KÜ, etc.) and foundations.	Positive integer	
80200 / 10	Interest expense – non-financial companies	FIN_80200_10	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-like expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Non-financial companies – undertakings whose main field of activity is not financial intermediation or financial intermediation ancillary activities (Estonian classification of economic activities EMTAK 2008, section K: https://www.eesti.ee/en/entrepreneur/establishing-a-company/determining-the-main-field-of-activity/)).	Positive integer	
80200 / 20	Interest expense – financial companies	FIN_80200_20	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-like expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Financial companies – undertakings whose main field of activity is financial intermediation or financial intermediation ancillary activities (Estonian classification of economic activities EMTAK 2008, section K: https://www.eesti.ee/en/entrepreneur/establishing-a-company/determining-the-main-field-of-activity/)).	Positive integer	
80200 / 30	Interest expense – government	FIN_80200_30	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-type expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Government – institutional units which according to their main field of activity are non-market producers. In Estonia, the government sector is divided as follows: central government (state budget institutions and non-budgetary funds, foundations, legal persons under public law), local governments (city and rural municipality governments with their sub-offices, foundations) and social insurance funds (Estonian Health Insurance Fund and Estonian Unemployment Insurance Fund).	Positive integer	
80200 / 40	Interest expense – private persons	FIN_80200_40	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-type expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Private persons – individuals or groups of individuals whose main function is consumption (private persons and sole proprietors).	Positive integer	
80200 / 50	Interest expense – non-profit organisations	FIN_80200_50	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-type expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they	Positive integer	

			are periodised according to the duration of the liability. Non-profit organisations – non-profit associations (MTÜ, KÜ, etc.) and foundations.		

Table 5. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (only for the 3rd quarter)

The table need not be filled in period(s) **2021-I, 2021-II, 2021-IV**.

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 neet not fill in the value: period, economic activity
/	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMISEAEGTUNDI	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	TAITMISEAEGMINUTIT	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	