

Statistical activity code: 40308

Questionnaire manual: Educational expenditures of private educational institutions

Questionnaire code: 13002022 Submitted in: 1.04.2022, data about 2021

Periodicity: Annual

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eSTAT (https://estat.stat.ee/) is for data submission.

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. If you have any questions, please contact Statistics Estonia's customer service either by phone at +372 625 9300 (Mon–Thu 8:30–16:30, Fri 8:30–15:30) or by e-mail at klienditugi@stat.ee.

Accuracy of the data ensures truthfulness of statistical information.

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 1. EDUCATIONAL EXPENDITURES, IN EUROS

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
1/1	Labour costs in education – pre-primary education	EDUC_E XP11_AL	Labour costs include costs for both teaching and non-teaching staff who provide formal education or ancillary services. Costs for staff engaged in R&D activities are also included here. Labour costs include salaries and fringe benefits with all applicable taxes. Labour costs are indicated for natural persons employed based on the Employment Contracts Act as well as the Law of Obligations Act (for persons working based on the Law of Obligations Act only when the taxes paid on such salaries are calculated by the employer; if services are purchased from legal persons based on the Law of Obligations Act, such expenditures are indicated under other current expenditures).	Positive integer	
1/2	Labour costs in education – general education	EDUC_E XP11_YL	Labour costs include costs for both teaching and non-teaching staff who provide formal education or ancillary services. Costs for staff engaged in R&D activities are also included here. Labour costs include salaries and fringe benefits with all applicable taxes. Labour costs are indicated for natural persons employed based on the Employment Contracts Act as well as the Law of Obligations Act (for persons working based on the Law of Obligations Act only when the taxes paid on such salaries are calculated by the employer; if services are purchased from legal persons based on the Law of Obligations Act, such expenditures are indicated under other current expenditures).	Positive integer	
1/3	Labour costs in education – vocational education	EDUC_E XP11_K U	Labour costs include costs for both teaching and non-teaching staff who provide formal education or ancillary services. Costs for staff engaged in R&D activities are also included here. Labour costs include salaries and fringe benefits with all applicable taxes. Labour costs are indicated for natural persons employed based on the Employment Contracts Act as well as the Law of Obligations Act (for persons working based on the Law of Obligations Act only when the taxes paid on such salaries are calculated by the employer; if services are purchased from legal persons based on the Law of Obligations Act, such expenditures are indicated under other current expenditures).	Positive integer	
1 / 4	Labour costs in education – higher	EDUC_E XP11_K	Labour costs include costs for both academic and non- academic staff who provide formal education or engage in	Positive integer	

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1	education	0	R&D activities. Costs for staff engaged in ancillary activities		
			are also included here. Labour costs include salaries and fringe benefits with all applicable taxes. Labour costs are indicated for natural persons employed based on the Employment Contracts Act as well as the Law of Obligations Act (for persons working based on the Law of Obligations Act only when the taxes paid on such salaries are calculated by the employer; if services are purchased from legal persons based on the Law of Obligations Act, such expenditures are indicated under other current expenditures).		
2/1	Labour costs of teaching staff – pre-primary education	EDUC_E XP12_AL	Labour costs include salaries and fringe benefits with all applicable taxes. Teaching staff covers people engaged in pedagogical work (e.g. teacher, teacher's aid, lecturer). If the working time of school staff is divided between different activities, proportionality is needed. E.g., if the head teacher of a school works a quarter of a semester as a teacher, but performs management tasks for three quarters of the semester, one quarter of his/her labour costs should be regarded as teacher's labour costs. Labour costs of the employees of higher or vocational education institutions whose working time is divided between teaching and other activities, e.g., provision of in-service training, R&D activities, must be treated in the same way. Teaching staff does not include ancillary services providers, administrative tasks and support staff (e.g. librarian, psychologist, school nurse).	Positive integer	
2/2	Labour costs of teaching staff – general education	EDUC_E XP12_YL	Labour costs include salaries and fringe benefits with all applicable taxes. Teaching staff covers people engaged in pedagogical work (e.g. teacher, teacher's aid, lecturer). If the working time of school staff is divided between different activities, these should be divided proportionally. E.g., if the head teacher of a school works a quarter of a semester as a teacher, but performs management tasks for three quarters of the semester, one quarter of his/her labour costs should be regarded as teacher's labour costs. Labour costs of the employees of higher or vocational education institutions whose working time is divided between teaching and other activities, e.g., provision of in-service training, R&D activities, must be treated in the same way. Teaching staff does not include ancillary services providers, administrative tasks and support staff (e.g. librarian, psychologist, school nurse).	Positive integer	
2/3	Labour costs of teaching staff – vocational education	EDUC_E XP12_K U	Labour costs include salaries and fringe benefits with all applicable taxes. Teaching staff covers people engaged in pedagogical work (e.g. teacher, teacher's aid, lecturer). If the working time of school staff is divided between different activities, these should be divided proportionally. E.g., if the head teacher of a school works a quarter of a semester as a teacher, but performs management tasks for three quarters of the semester, one quarter of his/her labour costs should be regarded as teacher's labour costs. Labour costs of the employees of higher or vocational education institutions whose working time is divided between teaching and other activities, e.g., provision of in-service training, R&D activities, must be treated in the same way. Teaching staff does not include ancillary services providers, administrative tasks and support staff (e.g. librarian, psychologist, school nurse).	Positive integer	
2/4	Labour costs of teaching staff – higher education	EDUC_E XP12_K O	Labour costs include salaries and fringe benefits with all applicable taxes. Teaching staff covers people engaged in pedagogical work (e.g. teacher, teacher's aid, lecturer). If the working time of school staff is divided between different activities, these should be divided proportionally. E.g., if the head teacher of a school works a quarter of a semester as a teacher, but performs management tasks for three quarters of the semester, one quarter of his/her labour costs should be regarded as teacher's labour costs. Labour costs of the employees of higher or vocational education institutions whose working time is divided between teaching and other activities, e.g., provision of in-service training, R&D activities, must be treated in the same way. Teaching staff does not include ancillary services providers, administrative tasks and support staff (e.g. librarian, psychologist, school nurse).	Positive integer	
3/1	Fringe benefits for employees – pre-primary education	EDUC_E XP15_AL	Fringe benefits for employees – all benefits for all employees within a calendar year, which are taxable as fringe benefits. Benefits are reflected together with fringe benefits tax and are included in labour costs.	Positive integer	
3/2	Fringe benefits for	EDUC_E	Fringe benefits for employees – all benefits for all employees	Positive	
	employees – general education	XP15_YL	within a calendar year, which are taxable as fringe benefits. Benefits are reflected together with fringe benefits tax and	integer	

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			are included in labour costs.		
3/3	Fringe benefits for employees – vocational education	EDUC_E XP15_K U	Fringe benefits for employees – all benefits for all employees within a calendar year, which are taxable as fringe benefits. Benefits are reflected together with fringe benefits tax and are included in labour costs.	Positive integer	
3/4	Fringe benefits for employees – higher education	EDUC_E XP15_K O	Fringe benefits for employees – all benefits for all employees within a calendar year, which are taxable as fringe benefits. Benefits are reflected together with fringe benefits tax and are included in labour costs.	Positive integer	
4/1	Other current educational expenditures – pre-primary education	EDUC_E XP13_AL	Current expenditure of the reference period that are not labour costs or investments. Current expenditures are: lease and rent of buildings or premises; utility costs; acquisition costs of smaller equipment, instruments, materials and other current assets; costs related to business trips; costs of repair works, telecommunications and information technology; costs of contractual and outsourced services; financial aid from own funds given to students, etc. Current expenditures do not include interest costs and costs related to the acquisition of non-current assets.	Positive integer	
4/2	Other current educational expenditures – general education	EDUC_E XP13_YL	Current expenditure of the reference period that are not labour costs or investments. Current expenditures are: lease and rent of buildings or premises; utility costs; acquisition costs of smaller equipment, instruments, materials and other current assets; costs related to business trips; costs of repair works, telecommunications and information technology; costs of contractual and outsourced services; financial aid from own funds given to students, etc. Current expenditures do not include interest costs and costs related to the acquisition of non-current assets or the depreciation of non-current assets.	Positive integer	
4/3	Other current educational expenditures – vocational education	EDUC_E XP13_K U	Current expenditure of the reference period that are not labour costs or investments. Current expenditures are: lease and rent of buildings or premises; utility costs; acquisition costs of smaller equipment, instruments, materials and other current assets; costs related to business trips; costs of repair works, telecommunications and information technology; costs of contractual and outsourced services; financial aid from own funds given to students, etc. Current expenditures do not include interest costs and costs related to the acquisition of non-current assets.	Positive integer	
4/4	Other current educational expenditures – higher education	EDUC_E XP13_K O	Current expenditure of the reference period that are not labour costs or investments. Current expenditures are: lease and rent of buildings or premises; utility costs; acquisition costs of smaller equipment, instruments, materials and other current assets; costs related to business trips; costs of repair works, telecommunications and information technology; costs of contractual and outsourced services; financial aid from own funds given to students, etc. Current expenditures do not include interest costs and costs related to the acquisition of non-current assets or the depreciation of non-current assets.	Positive integer	
5/1	Education investments – pre-primary education	EDUC_E XP14_AL	Investments – costs related to acquiring or increasing the value of non-current assets (both tangible and intangible). Investments are shown at acquisition cost without depreciation. If possible, investments are shown for the time period in which the contractor was paid. E.g. if 5 million euros were paid for the renovation of a school building in 2019 and another 10 million in 2020, then 5 million euros would be shown as the investment in 2019. Fixed assets do not need to be fully completed to be shown as investment in this questionnaire. Investments include e.g. construction or capital repairs of buildings; extending facilities; the acquisition of equipment and machinery; establishing study libraries; acquisition of licences and special software. Also included are investments for R&D activities and for the provision of ancillary services.	Positive integer	
5/2	Education investments – general education	EDUC_E XP14_YL	Investments – costs related to acquiring or increasing the value of non-current assets (both tangible and intangible). Investments are shown at acquisition cost without depreciation. If possible, investments are shown for the time period in which the contractor was paid. E.g. if 5 million euros were paid for the renovation of a school building in 2019 and another 10 million in 2020, then 5 million euros would be shown as the investment in 2019. Fixed assets do not need to be fully completed to be shown as investment in this questionnaire. Investments include e.g. construction or capital repairs of buildings; extending facilities; the acquisition of equipment and machinery; establishing study libraries;	Positive integer	

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			acquisition of licences and special software. Also included are investments for R&D activities and for the provision of ancillary services.	
5/3	Education investments – vocational education	EDUC_E XP14_K U	Investments – costs related to acquiring or increasing the value of non-current assets (both tangible and intangible). Investments are shown at acquisition cost without depreciation. If possible, investments are shown for the time period in which the contractor was paid. E.g. if 5 million euros were paid for the renovation of a school building in 2019 and another 10 million in 2020, then 5 million euros would be shown as the investment in 2019. Fixed assets do not need to be fully completed to be shown as investment in this questionnaire. Investments include e.g. construction or capital repairs of buildings; extending facilities; the acquisition of equipment and machinery; establishing study libraries; acquisition of licences and special software. Also included are investments for R&D activities and for the provision of ancillary services.	Positive integer
5/4	Education investments – higher education	EDUC_E XP14_K O	Investments – costs related to acquiring or increasing the value of non-current assets (both tangible and intangible). Investments are shown at acquisition cost without depreciation. If possible, investments are shown for the time period in which the contractor was paid. E.g. if 5 million euros were paid for the renovation of a school building in 2019 and another 10 million in 2020, then 5 million euros would be shown as the investment in 2019. Fixed assets do not need to be fully completed to be shown as investment in this questionnaire. Investments include e.g. construction or capital repairs of buildings; extending facilities; the acquisition of equipment and machinery; establishing study libraries; acquisition of licences and special software. Also included are investments in R&D activities and for the provision of ancillary services.	Positive integer
6/1	Expenditure on ancillary services – pre-primary education	EDUC_E XP16_AL	Indicate all expenditures (labour costs, current costs, investments) related to the provision of ancillary services. Ancillary services include services for student welfare, e.g. catering, school transport, accommodation, healthcare and sports facilities. Sometimes they can also include services for the general public (e.g. museums, radio, cultural programs). Expenditure on ancillary services are included in labour costs in education, other current educational expenditure and investments.	Positive integer
6/2	Expenditure on ancillary services – general education	EDUC_E XP16_YL	Indicate all expenditures (labour costs, current costs, investments) related to the provision of ancillary services. Ancillary services include services for student welfare, e.g. catering, school transport, accommodation, healthcare and sports facilities. Sometimes they can also include services for the general public (e.g. museums, radio, cultural programs). Expenditure on ancillary services are included in labour costs in education, other current educational expenditure and investments.	Positive integer
6/3	Expenditure on ancillary services – vocational education	EDUC_E XP16_K U	Indicate all expenditures (labour costs, current costs, investments) related to the provision of ancillary services. Ancillary services include services for student welfare, e.g. catering, school transport, accommodation, healthcare and sports facilities. Sometimes they can also include services for the general public (e.g. museums, radio, cultural programs). Expenditure on ancillary services are included in labour costs in education, other current educational expenditure and investments.	Positive integer
6/4	Expenditure on ancillary services – higher education	EDUC_E XP16_K O	Indicate all expenditures (labour costs, current costs, investments) related to the provision of ancillary services. Ancillary services include services for student welfare, e.g. catering, school transport, accommodation, healthcare and sports facilities. Sometimes they can also include services for the general public (e.g. museums, radio, cultural programs). Expenditure on ancillary services are included in labour costs in education, other current educational expenditure and investments.	Positive integer
7/1	Source of funding for education: state funds – pre- primary education	EDUC_E XP26_AL	State funds – sums received from the state budget funds for funding education, including from ministries, state institutions (e.g., Estonian Agricultural Registers and Information Board, Environmental Investment Centre) and state-owned foundations (e.g., Innove, Archimedes, Estonian Research Council, etc.). If the state is a co-funder together with foreign sources, the sum must be divided by the proportion of co-funding, whereas the share of the state must be reflected	Positive integer

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			under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding education in the reference period.		
7/2	Source of funding for education: state funds – general education	EDUC_E XP26_YL	State funds – sums received from the state budget funds for funding education, including from ministries, state institutions (e.g., Estonian Agricultural Registers and Information Board, Environmental Investment Centre) and state-owned foundations (e.g., Innove, Archimedes, Estonian Research Council, etc.). If the state is a co-funder together with foreign sources, the sum must be divided by the proportion of cofunding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding education in the reference period.	Positive integer	
7/3	Source of funding for education: state funds – vocational education	EDUC_E XP26_K U	State funds – sums received from the state budget funds for funding education, including from ministries, state institutions (e.g., Estonian Agricultural Registers and Information Board, Environmental Investment Centre) and state-owned foundations (e.g., Innove, Archimedes, Estonian Research Council, etc.). If the state is a co-funder together with foreign sources, the sum must be divided by the proportion of cofunding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding education in the reference period.	Positive integer	
7/4	Source of funding for education: state funds – higher education	EDUC_E XP26_K O	State funds – sums received from the state budget funds for funding education, including from ministries, state institutions (e.g., Estonian Agricultural Registers and Information Board, Environmental Investment Centre) and state-owned foundations (e.g., Innove, Archimedes, Estonian Research Council, etc.). If the state is a co-funder together with foreign sources, the sum must be divided by the proportion of cofunding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding education in the reference period.	Positive integer	
8/1	Source of funding for education: municipality – preprimary education	EDUC_E XP27_AL	Funds by municipalities – sums received from local governments and their subunits for covering education costs (e.g., support, benefits, funds for covering expenses, etc.). Only indicate the sums spent on funding education in the reference period.	Positive integer	
8/2	Source of funding for education: municipality – general education	EDUC_E XP27_YL	Funds by municipalities – sums received from local governments and their subunits for covering education costs (e.g., support, benefits, funds for covering expenses, etc.). Only indicate the sums spent on funding education in the reference period.	Positive integer	
8/3	Source of funding for education: municipality – vocational education	EDUC_E XP27_K U	Funds by municipalities – sums received from local governments and their subunits for covering education costs (e.g., support, benefits, funds for covering expenses, etc.). Only indicate the sums spent on funding education in the reference period.	Positive integer	
8/4	Source of funding for education: municipality – higher education	EDUC_E XP27_K O	Funds by municipalities – sums received from local governments and their subunits for covering education costs (e.g., support, benefits, funds for covering expenses, etc.). Only indicate the sums spent on funding education in the reference period.	Positive integer	
9/1	Source of funding for education: natural persons – pre-primary education	EDUC_E XP28_AL	Tuition fees and other sums received from the student or his/her household for the acquisition of formal education, incl. sponsorship by private persons. (E.g., sums to cover ancillary services – school meals, accommodation, school transport). Only indicate the sums spent on funding education in the reference period.	Positive integer	
9/2	Source of funding for education: natural persons – general education	EDUC_E XP28_YL	Tuition fees and other sums received from the student or his/her household for the acquisition of formal education, incl. sponsorship by private persons. (E.g., sums to cover ancillary services – school meals, accommodation, school transport). Only indicate the sums spent on funding education in the reference period.	Positive integer	
9/3	Source of funding for education: natural persons – vocational education	EDUC_E XP28_K U	Tuition fees and other sums received from the student or his/her household for the acquisition of formal education, incl. sponsorship by private persons. (E.g., sums to cover ancillary services – school meals, accommodation, school transport). Only indicate the sums spent on funding education in the reference period.	Positive integer	
9/4	Source of funding for education:	EDUC_E XP28_K	Tuition fees and other sums received from the student or his/her household for the acquisition of formal education, incl.	Positive integer	

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natural persons — Nigher education of the equation of the profession of the professi						
10.71 Source of funding for education: private legal persons in Estonia persons in Estonia education feet in the private legal persons in Estonia education in the reference period. Positive integer persons in Estonia education in the reference period. Positive integer persons in Estonia education in the reference period. Positive integer persons in Estonia education in the reference period. Positive integer persons in Estonia education in the reference period. Positive integer persons in Estonia education received from private legal persons in Estonia education in the reference period. Positive integer persons in Estonia education received from private legal persons in Estonia education received from private l		natural persons – higher education	0	services – school meals, accommodation, school transport). Only indicate the sums spent on funding education in the		
for education: private legal persons in Estonia gersons in Estonia. Only indicate the sums spent on funding education in the reference period. 10 / 3 Source of funding for education: private legal persons in Estonia - vocational 10 / 4 Source of funding for education: private legal persons in Estonia - vocational 10 / 4 Source of funding for education: private legal persons in Estonia - vocational 11 / 1 Source of funding for education funding fundis - pre- primary education funding education in the reference period. 11 / 2 Source of funding for education: for education: for education: for education: for education funding for education education 11 / 2 Source of funding for education for education: for education for education education for education education 11 / 2 Source of funding for education: for education for edu	10 / 1	for education: private legal persons in Estonia pre-primary	EDUC_E XP29_AL	Tuition fees, support, sponsorship, etc. related to the acquisition of formal education received from private legal persons in Estonia. Only indicate the sums spent on funding		
Source of funding persons in Estonia — vocational a vocational persons in Estonia — vocational a vocational — vocational a vocational — vocational a vocational — vocational persons in Estonia — vocational — vocational — vocational — vocational persons in Estonia — vocational vocation — vocational education — vocational vocation — vocational education — vocational vocation — vocationa	10/2	Source of funding for education: private legal persons in Estonia – general	EDUC_E XP29_YL	acquisition of formal education received from private legal persons in Estonia. Only indicate the sums spent on funding		
for education: private legal persons in Estonia. 11/1 Source of funding for education own funds – general education count funds – general education own funds – general education own funds – general education 11/2 Source of funding for education own funds – general education 11/3 Source of funding for education own funds – general education 11/3 Source of funding for education own funds – general education 11/4 Source of funding for education own funds – wocational education 11/2 Source of funding for education own funds – wocational education 11/3 Source of funding for education own funds – wocational education 11/4 Source of funding for education 11/4 Source of	10/3	Source of funding for education: private legal persons in Estonia – vocational	XP29_K	acquisition of formal education received from private legal persons in Estonia. Only indicate the sums spent on funding education in the reference period.		
11/1 Source of funding reducation own funds – pre-primary education own funds – general education is the provision of formal education own funds – general education own funds – general education own funds – vocational education	10 / 4	for education: private legal persons in Estonia	XP29_K	acquisition of formal education received from private legal persons in Estonia. Only indicate the sums spent on funding		
EDUC_E Court of funding court of funding court of education Co	11 / 1	Source of funding for education: own funds – pre-	XP210_A	covering formal education costs (e.g., from in-service training, sums obtained based on R&D agreements or contributions by owners of the educational institution, loans taken for the provision of formal education). Only indicate the		
Source of funding for education: own funds – sums obtained from other activities and used for covering formal education costs (e.g., from in-service training, sums obtained based on R&D agreements or contributions by owners of the education.) Only indicate the sums spent on funding education in the reference period. Source of funding for education: own funds – support of the education of the education in the reference period. Source of funding for education: own funds – sums obtained based on R&D agreements or contributions by owners of the education costs (e.g., from in-service training, sums obtained based on R&D agreements or contributions by owners of the education.) Only indicate the sums spent on funding education costs (e.g., from in-service training, sums obtained based on R&D agreements or contributions by owners of the education.) Only indicate the sums spent on funding education in the reference period. Source of funding for education: foreign sources – pre-primary education Source of funding for education: foreign sources – funds for covering education in the reference period. Source of funding for education: foreign sources – funds for covering education costs (e.g., from in-service training, sums obtained based on R&D agreements or contributions by owners of the education in the reference period. Source of funding for education: foreign sources – funds for covering education costs (e.g., from in-service training, sums obtained based on R&D agreements or covering education costs (e.g., from in-service training, sums obtained based on R&D agreements or covering education costs (e.g., from in-service training, sums obtained based on R&D agreements or covering education costs (e.g., from in-service training, sums obtained based on R&D agreements or covering education costs (e.g., from in-service training, sums obtained based on R&D agreements or covering education costs (e.g., from in-service training, sums obtained based on R&D agreements or funding education in the reference period.	11/2	for education: own funds – general	XP210_Y	Own funds – sums obtained from other activities and used for covering formal education costs (e.g., from in-service training, sums obtained based on R&D agreements or contributions by owners of the educational institution, loans taken for the provision of formal education). Only indicate the		
Source of funding for education: own funds — sums obtained from other activities and used for covering formal education costs (e.g., from in-service training, sums obtained based on R&D agreements or contributions by owners of the educational institution, loans taken for the provision of formal education). Only indicate the sums spent on funding education in the reference period. Source of funding for education: foreign sources — pre-primary education	11/3	for education: own funds – vocational	XP210_K	Own funds – sums obtained from other activities and used for covering formal education costs (e.g., from in-service training, sums obtained based on R&D agreements or contributions by owners of the educational institution, loans taken for the provision of formal education). Only indicate the		
Source of funding for education: foreign sources – pre-primary education Source of pre-primary education	11 / 4	for education: own funds – higher	XP210_K	covering formal education costs (e.g., from in-service training, sums obtained based on R&D agreements or contributions by owners of the educational institution, loans taken for the provision of formal education). Only indicate the		
for education: foreign sources – general education XP211_Y L received from foreign legal persons and institutions, international organisations, including EU programmes or funds. If the state is a co-funder, the sum must be divided by the proportion of co-funding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding education in the reference period. Source of funding for education: foreign sources – vocational education EDUC_E XP211_K U Foreign sources – funds for covering education costs received from foreign legal persons and institutions, international organisations, including EU programmes or funds. If the state is a co-funder, the sum must be divided by the proportion of co-funding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding education in the reference period.	12/1	for education: foreign sources – pre-primary	XP211_A	Foreign sources – funds for covering education costs received from foreign legal persons and institutions, international organisations, including EU programmes or funds. If the state is a co-funder, the sum must be divided by the proportion of co-funding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding		
Source of funding for education: foreign sources – vocational education education Source of funding for education: foreign sources – vocational education Source of funding for education: Source of funding for education: Source of funding for education foreign legal persons and institutions, including EU programmes or funds. If the state is a co-funder, the sum must be divided by the proportion of co-funding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding education in the reference period.	12/2	for education: foreign sources –	XP211_Y	received from foreign legal persons and institutions, international organisations, including EU programmes or funds. If the state is a co-funder, the sum must be divided by the proportion of co-funding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding		
	12/3	for education: foreign sources – vocational	XP211_K	Foreign sources – funds for covering education costs received from foreign legal persons and institutions, international organisations, including EU programmes or funds. If the state is a co-funder, the sum must be divided by the proportion of co-funding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding		
	12 / 4	Source of funding	EDUC_E		Positive	

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	for education: foreign sources – higher education	XP211_K O	received from foreign legal persons and institutions, international organisations, including EU programmes or funds. If the state is a co-funder, the sum must be divided by the proportion of co-funding, whereas the share of the state must be reflected under state funds and foreign funds under foreign sources. Only indicate the sums spent on funding education in the reference period.	integer	
13/1	Tuition fees received – pre-primary education	EDUC_E XP313_A L	Tuition fees received – tuition fees received to cover educational expenditure in the reference period or fees for attending pre-primary school (place fee), regardless of the paver.	Positive integer	
13/2	Tuition fees received – general education	EDUC_E XP313_Y L	Tuition fees received – tuition fees received to cover educational expenditure in the reference period or fees for attending pre-primary school (place fee), regardless of the paver.	Positive integer	
13/3	Tuition fees received – vocational education	EDUC_E XP313_K U	Tuition fees received – tuition fees received to cover educational expenditure in the reference period or fees for attending pre-primary school (place fee), regardless of the payer.	Positive integer	
13 / 4	Tuition fees received – higher education	EDUC_E XP313_K O	Tuition fees received – tuition fees received to cover educational expenditure in the reference period or fees for attending pre-primary school (place fee), regardless of the payer.	Positive integer	

Table 2. GIVING CONSENT ABOUT THE SUBMISSION OF DATA TO THE MINISTRY OF EDUCATION AND RESEARCH

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
EDUC_ EXP41 /1	Consent of the educational institution for forwarding the notice about the submission of the report *	EDUC_E XP41	The educational institution agrees that Statistics Estonia informs the Ministry of Education and Research about the submission of data. Informing the Ministry of Education and Research is related to the allocation of funds and the reporting obligation of the keeper of the educational institution. If the notification is not communicated to the Ministry of Education and Research, the latter is entitled to stop the payments from the state budget.	valik_jah_ei _1v	
EDUC_ EXP42 /1	Consent of the educational institution for forwarding data *	EDUC_E XP42	The educational institution agrees that Statistics Estonia forwards the data to the Ministry of Education and Research. It is important for the Ministry of Education and Research to have an overview of the educational expenditure of private educational institutions by types of education as well as by types of expenditure. The data will be used for analysing educational expenditures in the country and internationally. To reduce the administrative burden and avoid the situation where private educational institutions have to submit data for the state several times, the process of requesting and sharing data between two state institutions is attempted to be integrated.	valik_jah_ei _1v	

Table 3. RECEIVING SUPPORT (from the Ministry of Education and Research)

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
1/1	Funding of education: pre- primary education – funds allocated by the state	EDUC_R TOET_A L	State funds allocated to educational institutions for the provision of pre-primary education. Data from the Ministry of Education and Research.	Positive integer	2021
1/3	Funding of education: vocational	EDUC_R TOET_K U	State funds allocated to educational institutions for the provision of vocational education. Data from the Ministry of Education and Research.	Positive integer	2021

Contact person: Help desk (contact centre), Phone: 6259 300, E-mail: klienditugi@stat.ee, Postal address: Vabaduse plats 2, 71020 Viljandi

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	education – funds allocated by the state				
1/4	Funding of education: higher education – funds allocated by the state	EDUC_R TOET_K O	State funds allocated to educational institutions for the provision of higher education. Data from the Ministry of Education and Research.	Positive integer	2021
2/1	Funding of education: pre- primary education – funds allocated for ancillary services	EDUC_A TOET_A L	Funds allocated to educational institutions for the provision of ancillary services in pre-primary education. Data from the Ministry of Education and Research.	Positive integer	2021
2/3	Funding of education: vocational education – funds allocated for ancillary services	EDUC_A TOET_K U	Funds allocated to educational institutions for the provision of ancillary services in vocational education. Data from the Ministry of Education and Research.	Positive integer	2021
2/4	Funding of education: higher education – funds allocated for ancillary services	EDUC_A TOET_K O	Funds allocated to educational institutions for the provision of ancillary services in higher education. Data from the Ministry of Education and Research.	Positive integer	2021

Table 4. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

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	TAITMIS EAEGTU NDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
/	Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGMI NUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0–59.	Positive integer	

LISTS / CLASSIFICATIONS

Name of the list/classification: haridusliik_7L

Item code	Item name	Unit of measurement	Clarification
1	Pre-primary education		
2	General education		
3	Vocational education		
4	Higher education		
5	Pre-primary and general education		
6	Vocational and higher education		
7	General and higher education		

Name of the list/classification: valik_jah_ei_1v

Contact person: Help desk (contact centre), Phone: 6259 300, E-mail: klienditugi@stat.ee, Postal address: Vabaduse plats 2, 71020 Viljandi

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Item code	Item name	Unit of measurement	Clarification
1	Yes		
2	No		