

Questionnaire manual: Educational expenditures of private educational institutions

Questionnaire code: 13002024

Submitted in: 1.04.2024, data about 2023

Periodicity: Annual

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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 prefilled 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.

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 1. EDUCATIONAL EXPENDITURES, IN EUROS

Recognise value added tax as an expense if your institution cannot recover it as input VAT.

| Row code/ column code | Name of variable * - mandatory | Code of variable | Explanation | Type of data (number of decimals) or list/ classification name | You need not fill in the value: period, economic activity |
|-----------------------------|---|-----------------------|--|---|--|
| 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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| | education | O | 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 employees – general education | EDUC_E XP15_YL | 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 | Positive 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 or the depreciation 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 or the depreciation 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 – costs which are made from core financing of state budget, also from the funds granted through state funded funds and foundations (incl. grants). Support from the EU, international organisations, foreign countries and non-governmental organisations of foreign countries granted through the state budget is considered support from the state, not from foreign sources. Indicate only the sums spent on funding education in the reference period. | Positive integer | |

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|--------|---|-----------------------|--|------------------|--|
| 7 / 2 | Source of funding for education: state funds – general education | EDUC_E XP26_YL | State funds – costs which are made from core financing of state budget, also from the funds granted through state funded funds and foundations (incl. grants). Support from the EU, international organisations, foreign countries and non-governmental organisations of foreign countries granted through the state budget is considered support from the state, not from foreign sources. Indicate only 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 – costs which are made from core financing of state budget, also from the funds granted through state funded funds and foundations (incl. grants). Support from the EU, international organisations, foreign countries and non-governmental organisations of foreign countries granted through the state budget is considered support from the state, not from foreign sources. Indicate only 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 – costs which are made from core financing of state budget, also from the funds granted through state funded funds and foundations (incl. grants). Support from the EU, international organisations, foreign countries and non-governmental organisations of foreign countries granted through the state budget is considered support from the state, not from foreign sources. Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 8 / 1 | Source of funding for education: municipality – pre-primary 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 | Sums received from natural persons to cover educational expenditure (e.g., tuition fees related to the acquisition of formal education, sums to cover ancillary services, sponsorship by private persons). Indicate only 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 | Sums received from natural persons to cover educational expenditure (e.g., tuition fees related to the acquisition of formal education, sums to cover ancillary services, sponsorship by private persons). Indicate only 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 | Sums received from natural persons to cover educational expenditure (e.g., tuition fees related to the acquisition of formal education, sums to cover ancillary services, sponsorship by private persons). Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 9 / 4 | Source of funding for education: natural persons – higher education | EDUC_E XP28_K O | Sums received from natural persons to cover educational expenditure (e.g., tuition fees related to the acquisition of formal education, sums to cover ancillary services, sponsorship by private persons). Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 10 / 1 | Source of funding for education: private legal persons in Estonia – pre-primary education | EDUC_E XP29_AL | Sums received from private legal persons in Estonia to cover educational expenditure (e.g., sponsorship, support, tuition fees related to the acquisition of formal education). Only indicate the sums spent on funding education in the reference period. | Positive integer | |
| 10 / 2 | Source of funding for education: private legal persons in Estonia – general education | EDUC_E XP29_YL | Sums received from private legal persons in Estonia to cover educational expenditure (e.g., sponsorship, support, tuition fees related to the acquisition of formal education). Only indicate the sums spent on funding education in the reference period. | Positive integer | |

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| 10 / 3 | Source of funding for education: private legal persons in Estonia – vocational education | EDUC_E XP29_K U | Sums received from private legal persons in Estonia to cover educational expenditure (e.g., sponsorship, support, tuition fees related to the acquisition of formal education). Only indicate the sums spent on funding education in the reference period. | Positive integer | |
| 10 / 4 | Source of funding for education: private legal persons in Estonia – higher education | EDUC_E XP29_K O | Sums received from private legal persons in Estonia to cover educational expenditure (e.g., sponsorship, support, tuition fees related to the acquisition of formal education). Only indicate the sums spent on funding education in the reference period. | Positive integer | |
| 11 / 1 | Source of funding for education: own funds – pre-primary education | EDUC_E XP210_A L | Own funds – sums obtained from other activities and used to cover educational expenditure (e.g., from in-service trainings or rental services, loans taken, contributions by owners of the educational institution,). Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 11 / 2 | Source of funding for education: own funds – general education | EDUC_E XP210_Y L | Own funds – sums obtained from other activities and used to cover educational expenditure (e.g., from in-service trainings or rental services, loans taken, contributions by owners of the educational institution,). Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 11 / 3 | Source of funding for education: own funds – vocational education | EDUC_E XP210_K U | Own funds – sums obtained from other activities and used to cover educational expenditure (e.g., from in-service trainings or rental services, loans taken, contributions by owners of the educational institution,). Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 11 / 4 | Source of funding for education: own funds – higher education | EDUC_E XP210_K O | Own funds – sums obtained from other activities and used to cover educational expenditure (e.g., from in-service trainings or rental services, loans taken, contributions by owners of the educational institution,). Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 12 / 1 | Source of funding for education: foreign sources – pre-primary education | EDUC_E XP211_A L | Foreign sources – costs from funds obtained from foreign legal entities, international funds or agreements, from the fees of contract works from foreign countries. Support from the EU, international organisations, foreign countries and non-governmental organisations of foreign countries granted through the state budget is considered support from the state, not from foreign sources. Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 12 / 2 | Source of funding for education: foreign sources – general education | EDUC_E XP211_Y L | Foreign sources – costs from funds obtained from foreign legal entities, international funds or agreements, from the fees of contract works from foreign countries. Support from the EU, international organisations, foreign countries and non-governmental organisations of foreign countries granted through the state budget is considered support from the state, not from foreign sources. Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 12 / 3 | Source of funding for education: foreign sources – vocational education | EDUC_E XP211_K U | Foreign sources – costs from funds obtained from foreign legal entities, international funds or agreements, from the fees of contract works from foreign countries. Support from the EU, international organisations, foreign countries and non-governmental organisations of foreign countries granted through the state budget is considered support from the state, not from foreign sources. Indicate only the sums spent on funding education in the reference period. | Positive integer | |
| 12 / 4 | Source of funding for education: foreign sources – higher education | EDUC_E XP211_K O | Foreign sources – costs from funds obtained from foreign legal entities, international funds or agreements, from the fees of contract works from foreign countries. Support from the EU, international organisations, foreign countries and non-governmental organisations of foreign countries granted through the state budget is considered support from the state, not from foreign sources. Indicate only the sums spent on funding education in the reference period. | Positive 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 payer. | 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 payer. | 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 | EDUC_E | Tuition fees received – tuition fees received to cover | Positive | |

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| | received – higher education | XP313_K O | educational expenditure in the reference period or fees for attending pre-primary school (place fee), regardless of the payer. | 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 need 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 <u>stop the payments from the state budget.</u> | 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 need 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 | 2023 |
| 1 / 3 | Funding of education: vocational education – funds allocated by the state | 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 | 2023 |
| 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 | 2023 |
| 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 | 2023 |
| 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 | 2023 |

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| 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 | 2023 |
|-------|---|-----------------------|--|------------------|------|

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 need not fill in the value: period, economic activity |
|--------------------------|---|----------------------------|--|--|---|
| / | Number of hours spent on completing the questionnaire and collecting and preparing the necessary data | TAITMIS EAEGTU NDI | Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data. | Positive integer | |
| / | Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data | TAITMIS EAEGMI NUTIT | Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0–59. | Positive integer | |

Table Y2. Overall assessment on the questionnaire

| Row code/ column code | Name of variable * - mandatory | Code of variable | Explanation | Type of data (number of decimals) or list/ classification name | You need not fill in the value: period, economic activity |
|--------------------------|--|------------------|-------------|--|---|
| / | Overall assessment on the ease of completing the questionnaire | TAGASI SY_1 | | rahulolu_v ga_lihtne_v aga_keeruli ne_5L | |

Table Y3. Suggestions and comments

| Row code/ column code | Name of variable * - mandatory | Code of variable | Explanation | Type of data (number of decimals) or list/ classification name | You need not fill in the value: period, economic activity |
|--------------------------|-----------------------------------|-----------------------|-------------|--|---|
| / | Suggestions and comments | TAGASI S_TESS T | | Text | |

LISTS / CLASSIFICATIONS

Name of the list/classification: **haridusliik_7L**

| Item code | Item name | Unit of measurement | Clarification |
|-----------|-----------|---------------------|---------------|
|-----------|-----------|---------------------|---------------|

Questionnaire manual: Educational expenditures of private educational institutions

Questionnaire code: 13002024

Submitted in: 1.04.2024, data about 2023

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| | | | |
|---|-----------------------------------|--|--|
| 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**

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