

Questionnaire manual: Educational expenditures of private educational institutions

Questionnaire code: 13002025

Submitted in: 1.04.2025, data about 2024

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 – expenditures related to acquiring or increasing the value of fixed assets, including intangible assets. Investments are recorded at acquisition cost without depreciation. If the acquisition of an investment spans multiple years, advance payments for the fixed asset are also recorded as investments. The method of financing the investment (own funds, grants, loans, capital lease, instalment payments, etc.) is irrelevant for its recording. Investments include, for example, costs related to the construction or major renovation of buildings, extension of facilities, purchase of various equipment and machines, establishment of study libraries, and acquisition of licences and specialised software. Investments encompass funding for formal education, research and development activities, and the provision of ancillary services.	Positive integer	
5 / 2	Education investments – general education	EDUC_E XP14_YL	Investments – expenditures related to acquiring or increasing the value of fixed assets, including intangible assets. Investments are recorded at acquisition cost without depreciation. If the acquisition of an investment spans multiple years, advance payments for the fixed asset are also recorded as investments. The method of financing the investment (own funds, grants, loans, capital lease, instalment payments, etc.) is irrelevant for its recording. Investments include, for example, costs related to the construction or major renovation of buildings, extension of facilities, purchase of various equipment and machines, establishment of study libraries, and acquisition of licences	Positive integer	

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			and specialised software. Investments encompass funding for formal education, research and development activities, and the provision of ancillary services.		
5 / 3	Education investments – vocational education	EDUC_E XP14_K U	Investments – expenditures related to acquiring or increasing the value of fixed assets, including intangible assets. Investments are recorded at acquisition cost without depreciation. If the acquisition of an investment spans multiple years, advance payments for the fixed asset are also recorded as investments. The method of financing the investment (own funds, grants, loans, capital lease, instalment payments, etc.) is irrelevant for its recording. Investments include, for example, costs related to the construction or major renovation of buildings, extension of facilities, purchase of various equipment and machines, establishment of study libraries, and acquisition of licences and specialised software. Investments encompass funding for formal education, research and development activities, and the provision of ancillary services.	Positive integer	
5 / 4	Education investments – higher education	EDUC_E XP14_K O	Investments – expenditures related to acquiring or increasing the value of fixed assets, including intangible assets. Investments are recorded at acquisition cost without depreciation. If the acquisition of an investment spans multiple years, advance payments for the fixed asset are also recorded as investments. The method of financing the investment (own funds, grants, loans, capital lease, instalment payments, etc.) is irrelevant for its recording. Investments include, for example, costs related to the construction or major renovation of buildings, extension of facilities, purchase of various equipment and machines, establishment of study libraries, and acquisition of licences and specialised software. Investments encompass funding for formal education, research and development activities, and 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	
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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.	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 will forward the submitted data to the Ministry of Education and Research. To reduce the administrative burden and to avoid private school operators having to submit data to the state multiple times, the process of requesting and sharing data between these two government agencies has been integrated. If the data are not transmitted, the Ministry of Education and Research has the right to suspend state budget payments to the educational institution. It is important for the Ministry of Education and Research to have an overview of the educational expenditures of private schools, classified by types of education and types of expenditure. The data are used to analyse educational expenditures both nationally and internationally. In accordance with the Private Schools Act, the Ministry has the right to also publish the data from private general education schools in a unified format on its own initiative.	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	2024
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	2024
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	2024
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	2024
2 / 3	Funding of education:	EDUC_A TOET_K	Funds allocated to educational institutions for the provision of ancillary services in vocational education. Data from the	Positive integer	2024

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	vocational education – funds allocated for ancillary services	U	Ministry of Education and Research.		
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	2024

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_vaga_lihtne_vaga_keeruline_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	

Table Y1. Assessment on a scale of 1 to 5

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
/	Wording of questions	TAGASI S_2		rahulolu_nu mbriline_5_ kuni_1_9L	
/	Wording of error messages or controls of questions	TAGASI S_3		rahulolu_nu mbriline_5_ kuni_1_9L	
/	Explanatory texts (appearing when the mouse cursor hovers over them) of the questionnaire	TAGASI S_7		rahulolu_nu mbriline_5_ kuni_1_9L	
/	Prefilling of the questionnaire	TAGASI S_8		rahulolu_nu mbriline_5_ kuni_1_9L	
/	User-friendliness of eSTAT	TAGASI S_9		rahulolu_nu mbriline_5_ kuni_1_9L	

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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**

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