

## Questionnaire manual: Educational expenditures of private educational institutions

Questionnaire code: 13002026

Submitted in: 1.04.2026, data about 2025

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 1.1 EDUCATIONAL EXPENDITURES BY TYPE

The sum of educational expenditures by type (Table 1.1 row 6) must be equal to the sum of educational expenditures by sources of funding (Table 1.2 row 7). To see the codes for rows and columns, enable "Show table codes" on the right-hand side.

Educational expenditures cover formal education, research and development, and ancillary services for student well-being. The total amount of education expenditure based on the international methodology of this questionnaire may not match the total costs in the annual report, as the accounting principles differ. Report investments on a cash basis at acquisition cost without depreciation. For labour and other current costs, accrual-based accounting is allowed. Include VAT in costs if it cannot be reclaimed as input VAT. Do not report the costs of other services (e.g. hobby education, in-service training). If revenue from such activities was used to finance educational expenditures, report it as own funds under sources of funding. If the institution has subsidiaries, present consolidated data. Allocate costs that are difficult to separate based on available information (e.g. number of students, staff working time).

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	Q85202- Q85202, Q85312- Q85599
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	Q85101- Q85102, Q85321- Q85421
1 / 3	Labour costs in education – vocational	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	Positive integer	Q85101- Q85314, Q85401-

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	education *		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).		Q85599
1 / 4	Labour costs in education – higher education *	EDUC_E XP11_K O	Labour costs include costs for both academic and non-academic staff who provide formal education or engage in 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).	Positive integer	Q85101- Q85321, Q85599- Q85599
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	Q85202- Q85202, Q85312- Q85599
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	Q85101- Q85102, Q85321- Q85421
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	Q85101- Q85314, Q85401- Q85599
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	Positive integer	Q85101- Q85321, Q85599- Q85599

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			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).		
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	Q85202-Q85202, Q85312-Q85599
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 are included in labour costs.	Positive integer	Q85101-Q85102, Q85321-Q85421
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	Q85101-Q85314, Q85401-Q85599
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	Q85101-Q85321, Q85599-Q85599
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	Q85202-Q85202, Q85312-Q85599
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	Q85101-Q85102, Q85321-Q85421
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	Q85101-Q85314, Q85401-Q85599
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	Q85101-Q85321, Q85599-Q85599
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	Q85202-Q85202, Q85312-Q85599
5 / 2	Education	EDUC_E	Investments – expenditures related to acquiring or increasing	Positive	Q85101-

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	investments – general education	XP14_YL	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.	integer	Q85102, Q85321-Q85421
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	Q85101-Q85314, Q85401-Q85599
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	Q85101-Q85321, Q85599-Q85599
7 / 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, such as catering, school transport, provision of accommodation and healthcare. Expenditures on ancillary services are included in labour costs of education, other current educational expenditure and investments.	Positive integer	Q85202-Q85202, Q85312-Q85599
7 / 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, such as catering, school transport, provision of accommodation and healthcare. Expenditures on ancillary services are included in labour costs of education, other current educational expenditure and investments.	Positive integer	Q85101-Q85102, Q85321-Q85421
7 / 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, such as catering, school transport, provision of accommodation and healthcare. Expenditures on ancillary services are included in labour costs of education, other current educational expenditure and investments.	Positive integer	Q85101-Q85314, Q85401-Q85599
7 / 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, such as catering, school transport, provision of accommodation and healthcare. Expenditures on ancillary services are included in labour costs of education, other current educational expenditure and investments.	Positive integer	Q85101-Q85321, Q85599-Q85599

Table 1.2 EDUCATIONAL EXPENDITURES BY SOURCES OF FUNDING



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The sum of educational expenditures by sources of funding (table 1.2 row 7) must be equal to the sum of educational expenditures by type (table 1.1 row 6).

Divide the total educational expenditures by their respective sources.

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	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	Q85202-Q85202, Q85312-Q85599
1 / 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	Q85101-Q85102, Q85321-Q85421
1 / 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	Q85101-Q85314, Q85401-Q85599
1 / 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	Q85101-Q85321, Q85599-Q85599
2 / 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	Q85202-Q85202, Q85312-Q85599
2 / 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	Q85101-Q85102, Q85321-Q85421
2 / 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	Q85101-Q85314, Q85401-Q85599
2 / 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	Q85101-Q85321, Q85599-Q85599
3 / 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	Q85202-Q85202, Q85312-Q85599
3 / 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	Q85101-Q85102, Q85321-Q85421

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3 / 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	Q85101- Q85314, Q85401- Q85599
3 / 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	Q85101- Q85321, Q85599- Q85599
4 / 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	Q85202- Q85202, Q85312- Q85599
4 / 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	Q85101- Q85102, Q85321- Q85421
4 / 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	Q85101- Q85314, Q85401- Q85599
4 / 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	Q85101- Q85321, Q85599- Q85599
5 / 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	Q85202- Q85202, Q85312- Q85599
5 / 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	Q85101- Q85102, Q85321- Q85421
5 / 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	Q85101- Q85314, Q85401- Q85599
5 / 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	Q85101- Q85321, Q85599- Q85599
6 / 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	Q85202- Q85202, Q85312- Q85599
6 / 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	Q85101- Q85102, Q85321- Q85421
6 / 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	Positive integer	Q85101- Q85314, Q85401- Q85599

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			on funding education in the reference period.		
6 / 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	Q85101-Q85321, Q85599-Q85599

**Table 1.3 TUITION FEES**

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	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	Q85202-Q85202, Q85312-Q85599
1 / 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	Q85101-Q85102, Q85321-Q85421
1 / 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	Q85101-Q85314, Q85401-Q85599
1 / 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	Q85101-Q85321, Q85599-Q85599

**Table 1.5 CONSENTING TO THE SUBMISSION OF DATA**

Here you can consent to sending your data to the Ministry of Education and Research.

N.B. This agreement is the basis for allocating state budget payments to general education providers.

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	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	