

Questionnaire manual: Educational expenditures of a public university

Questionnaire code: 13012026

Submitted in: 1.04.2026, data about 2025

Periodicity: Annual

p. 1/3

Statistics Estonia guarantees the full protection of data submitted.

In this questionnaire, educational expenditures cover the following areas: provision of formal education, research and development and ancillary services associated with formal education. Ancillary services refer mainly to the provision of catering, school transportation, boarding, healthcare and sports facilities.

Note: All types of expenditures related to the provision of other services (e.g. organising hobby education or paid in-service training) must be omitted in these tables. From organising other services, own funds might be generated, which can serve as own source of funding for educational expenditure.

If the institution has subsidiaries, please submit consolidated data. Also note that the sum of educational expenditures does not have to equal the sum of expenditures in the annual report.

Self-service environment a <https://uuringud.stat.ee/> is for data submission.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with 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. 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, thousand euros *	EDUC_E XP11_V2	Labour costs should cover both teaching and non-teaching staff who provide formal education, ancillary services or are engaged with R&D activities. Labour costs must include salaries and fringe benefits with all applicable taxes. Labour costs indicate the labour costs of natural persons employed based on the Employment Contracts Act as well as the Law of Obligations Act (indicate the 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, then such expenditures are indicated under <u>other current expenditures</u>).	Positive integer	
2 / 1	Labour costs of teaching staff, thousand euros *	EDUC_E XP12_V2	Labour costs include salaries and fringe benefits with all applicable taxes. Labour costs of teaching staff cover direct teaching (e.g. teacher, lecturer, assistant teacher). If the working time of the school staff is divided between different	Positive integer	

Questionnaire manual: Educational expenditures of a public university

Questionnaire code: 13012026

Submitted in: 1.04.2026, data about 2025

p. 2/3

			activities, use their proportion. E.g., if the head teacher works a quarter of a semester as a teacher but handles management tasks for three quarters of the semester, one quarter of his/her labour costs should be reported as the teaching labour cost. Labour costs of the employees of the institutions of higher and vocational education whose working time is divided between teaching and other activities, e.g. provision of in-service training services, R&D activities, must be handled in the same way. Teaching staff does not include providers of ancillary services, administrative tasks and support staff (e.g. librarian, psychologist, school nurse).		
3 / 1	Fringe benefits for employees, thousand euros	EDUC_E XP15_V2	Fringe benefits for employees – all benefits for all employees within a calendar year which are taxable as fringe benefits. The reported benefits should include the fringe benefit tax and are included in the labour costs.	Positive integer	
4 / 1	Other current educational expenditures, thousand euros *	EDUC_E XP13_V2	Other current educational expenditures – all other expenditures in the reference period that are not labour costs or capital expenditure. Current expenditures are: lease and rent of buildings and/or premises; electricity, water and heating costs; acquisition costs of smaller equipment, instruments, materials and other current assets; costs related to business trips; repair works, telecommunications and IT costs; costs of contractual and outsourced services; financial aid given to students from own funds, etc. Current expenditures do not include interest costs and costs related to the acquisition of non-current assets or depreciation of non-current assets.	Positive integer	
5 / 1	Education investments, thousand euros	EDUC_E XP14_V2	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	
7 / 1	Expenditure on ancillary services, thousand euros	EDUC_E XP16_V2	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	

Table 1.2 EDUCATIONAL EXPENDITURES BY SOURCES OF FUNDING

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, thousand euros	EDUC_E XP26_V2	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	
2 / 1	Source of funding	EDUC_E	Municipal funds – sums obtained from local governments and	Positive	

Questionnaire manual: Educational expenditures of a public university

Questionnaire code: 13012026

Submitted in: 1.04.2026, data about 2025

p. 3/3

	for education – municipality, thousand euros	XP27_V2	their subunits to cover educational expenditure (e.g., allowances, benefits, funds for covering expenses, etc.). Indicate only the sums spent on funding education in the <u>reference period</u> .	integer	
3 / 1	Source of funding for education – natural persons, thousand euros	EDUC_E XP28_V2	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 <u>spent on funding education in the reference period</u> .	Positive integer	
4 / 1	Source of funding for education – private legal persons in Estonia, thousand euros	EDUC_E XP29_V2	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 <u>reference period</u> .	Positive integer	
5 / 1	Source of funding for education – own funds, thousand euros	EDUC_E XP210_V 2	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 <u>funding education in the reference period</u> .	Positive integer	
6 / 1	Source of funding for education – foreign sources, thousand euros	EDUC_E XP211_V 2	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 <u>funding education in the reference period</u> .	Positive integer	

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, thousand euros	EDUC_E XP313_V 2	Total tuition fees received – tuition fees received to cover educational expenditure in the reference period, regardless of the payer.	Positive integer	