

Chart of Accounts: Demo - MTÜ

Code or description:

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Code	Description	Type	Balance Sheet or Statement of	Cash Flow Statement row
10111	Cash	Asset	Cash	Cash
10121	Bank Account	Asset	Cash	Cash
10122	Bank Account 2	Asset	Cash	Cash
10211	Short-Term Financial Investments	Asset	Short-Term Financial Investments	Purchase and Sale of Other Financial Investments
10219	Short-Term Financial Investment Write-Downs	Asset	Short-Term Financial Investments	Purchase and Sale of Other Financial Investments
10311	Accounts Receivable	Asset	Trade Receivables	Cash Receipts from Sale of Goods and Services
10312	Accounts Receivables from Members	Asset	Trade Receivables	Cash Receipts from Sale of Goods and Services
10331	Uncollectible Receivables	Asset	Trade Receivables	Cash Receipts from Sale of Goods and Services
10441	Settlements with Reporting Persons	Asset	Other Short-Term Receivables	Cash Paid for Goods, Materials and Services
10445	Short-Term Loans Receivable	Asset	Other Short-Term Receivables	Loans Granted
10511	Interest Receivable	Asset	Other Short-Term Receivables	Interests and Dividends Received
10521	Receivables from Members (Membership Fees)	Asset	Receivables from Members	Receipts from Members
10522	Grants and Donations Receivables	Asset	Donations and Grants Receivable	Receipts from Grants and Donations
10531	Other Accrued Receivables	Asset	Other Short-Term Receivables	Interests and Dividends Received
10614	Prepaid Taxes	Asset	Prepaid Taxes and Tax Returns	Salaries Paid
10621	Prepaid Property Insurance	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
10622	Prepaid Vehicle Insurance	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
10623	Prepaid Rent	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
10624	Prepaid Periodicals	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
10710	Inventory	Asset	Goods for Resale	Cash Paid for Goods, Materials and Services
10741	Goods for Resale	Asset	Goods for Resale	Cash Paid for Goods, Materials and Services
10751	Short-Term Prepayments to Vendors	Asset	Prepayments for Inventories	Cash Paid for Goods, Materials and Services
10850	Other Shares, Stocks and Bonds	Asset	Other Shares and Securities	Purchase and Sale of Other Financial Investments
10861	Other Long-Term Receivables	Asset	Long-Term Receivables	Loans Granted
10871	Long-Term Accounts Receivable	Asset	Long-Term Receivables	Loans Granted
10911	Land and Buildings (Acquisition cost)	Asset	Land	Purchase and Sale of Tangible and Intangible Assets
10912	Depreciation - Land and Buildings (-)	Asset	Land	Purchase and Sale of Tangible and Intangible Assets
10921	Machinery and Equipment (Acquisition cost)	Asset	Machinery and Equipment	Purchase and Sale of Tangible and Intangible Assets
10922	Depreciation - Machinery and Equipment (-)	Asset	Machinery and Equipment	Purchase and Sale of Tangible and Intangible Assets
10931	Fixtures and Tools (Acquisition cost)	Asset	Other Tangible Assets	Purchase and Sale of Tangible and Intangible Assets
10932	Depreciation - Fixtures and Tools (-)	Asset	Other Tangible Assets	Purchase and Sale of Tangible and Intangible Assets
10961	Prepaid Tangible Assets	Asset	Other Tangible Assets	Purchase and Sale of Tangible and Intangible Assets
11031	Patents, Licenses, Trademarks Purchased	Asset	Intangible Fixed Assets	Purchase and Sale of Tangible and Intangible Assets
21121	Unsecured Loan Liabilities (Excl. Bank Loans)	Liability	Short-Term Loans and Bonds	Loans Received
21131	Long-Term Loan Repayments Over the Next Period	Liability	Current Portion of Long-Term Loan Liabilities	Loan Repayments Made
21141	Short-Term Loan Liabilities	Liability	Convertible Debt	Loans Received
21211	Prepayments Received	Liability	Prepayments Received	Cash Receipts from Sale of Goods and Services
21212	Prepayments Received from Members	Liability	Prepayments Received	Receipts from Members
21311	Accounts Payable	Liability	Debts to Suppliers	Cash Paid for Goods, Materials and Services
21318	Netting Account	Liability	Other Payables	Cash Paid for Goods, Materials and Services
21319	Other Accrued Payables	Liability	Other Payables	Cash Paid for Goods, Materials and Services

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21511	VAT	Liability	Taxes Payable	Cash Receipts from Sale of Goods and Services
21512	Input VAT	Liability	Taxes Payable	Cash Paid for Goods, Materials and Services
21513	VAT Payable	Liability	Taxes Payable	Cash Paid for Goods, Materials and Services
21531	Income Tax (Person)	Liability	Taxes Payable	Salaries Paid
21541	Income Tax (Fringe Benefits)	Liability	Taxes Payable	Salaries Paid
21551	Social Tax	Liability	Taxes Payable	Salaries Paid
21561	Pension Insurance	Liability	Taxes Payable	Salaries Paid
21571	Unemployment Insurance Premium	Liability	Taxes Payable	Salaries Paid
21611	Employee-Related Liabilities	Liability	Empolyee-Related Liabilities	Salaries Paid
21613	Vacation Pay Reserve	Liability	Empolyee-Related Liabilities	Salaries Paid
21614	Withholdings	Liability	Empolyee-Related Liabilities	Salaries Paid
21631	Interest Payable	Liability	Other Payables	Interest Paid
21700	Grants for Operating Expenses	Liability	Grants with special terms	Proceeds from Grants with Special Terms
21931	Bank Loans	Liability	Convertible Debt	Loans Received
21941	Financial Lease	Liability	Loans, Bonds and Financial Lease Payables	Financial Lease Repayments
21942	Grants for Acquisition of Non-Current Assets	Liability	Grants with special terms (Long-Term)	Proceeds from Grants with Special Terms
21943	Grants for Operating Expenses (Long -Term)	Liability	Grants with special terms (Long-Term)	Proceeds from Grants with Special Terms
22211	Foundation/Share Capital (Nominal Value)	Liability	Foundation/Share Capital (Nominal Value)	Payments to Foundation/Issued Capital
22300	Reserves	Liability	Reserves	Payments to Foundation/Issued Capital
22711	Accumulated surplus (deficit) from Previous Years	Liability	Accumulated surplus (deficit) from Previous Years	Cash Receipts from Sale of Goods and Services
22811	Surplus (deficit) for Financial Year	Liability	Surplus (deficit) for Financial Year	Cash Receipts from Sale of Goods and Services
30100	Membership Fees	Income	Membership Fees and Other Fees Not Intended for Specific Purposes	Receipts from Members
30110	Admission Fees	Income	Membership Fees and Other Fees Not Intended for Specific Purposes	Receipts from Members
30111	Tuition Fees	Income	Membership Fees and Other Fees Not Intended for Specific Purposes	Receipts from Members
30112	Other Fees	Income	Membership Fees and Other Fees Not Intended for Specific Purposes	Receipts from Members
30113	Donations and Grants Intended for Specific Purposes	Income	Donations and Grants Intended for Specific Purposes	Receipts from Grants and Donations
30114	Donations and Grants not Intended for Specific Purposes	Income	Donations and Grants Not Intended for Specific Purposes	Receipts from Grants and Donations
30115	Sporting Events Fees	Income	Fees Intended for Specific Purposes	Proceeds from Grants with Special Terms
30116	Cultural Events Fees	Income	Fees Intended for Specific Purposes	Proceeds from Grants with Special Terms
30117	Government Grant	Income	Fees Intended for Specific Purposes	Proceeds from Grants with Special Terms
30118	Net proceeds from financial investments	Income	Net Proceeds from Financial Investments	Purchase and Sale of Other Financial Investments
30121	Revenue from the Resale of Goods (VAT 20%)	Income	Business Income	Cash Receipts from Sale of Goods and Services
30122	Revenue from the Resale of Goods (VAT 9%)	Income	Business Income	Cash Receipts from Sale of Goods and Services
30123	Revenue from the Resale of Goods in EU (VAT 0%)	Income	Business Income	Cash Receipts from Sale of Goods and Services
30131	Revenue from the Sales of Services (VAT 20%)	Income	Business Income	Cash Receipts from Sale of Goods and Services
30132	Revenue from the Sales of Services (VAT 9%)	Income	Business Income	Cash Receipts from Sale of Goods and Services
30133	Revenue from the Sales of Services (0%)	Income	Business Income	Cash Receipts from Sale of Goods and Services
30200	Other Sales Revenue	Income	Business Income	Cash Receipts from Sale of Goods and Services
30400	Training	Income	Business Income	Cash Receipts from Sale of Goods and Services
30401	Adevertising	Income	Business Income	Cash Receipts from Sale of Goods and Services
30402	Rent	Income	Business Income	Cash Receipts from Sale of Goods and Services
30411	Fines	Income	Other Income	Cash Receipts from Sale of Goods and Services
30412	Fines for Delay	Income	Other Income	Interests and Dividends Received
30421	Insurance Compensation	Income	Other Income	Cash Receipts from Sale of Goods and Services

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30431	Profit from FX Rate Changes	Income	Other Income	Cash Receipts from Sale of Goods and Services
30441	Profit from Sale of Fixed Assets	Income	Other Income	Purchase and Sale of Tangible and Intangible Assets
30442	Profit from Disposal of Fixed Assets	Income	Other Income	Purchase and Sale of Tangible and Intangible Assets
30491	Other Operating Revenue	Income	Other Income	Cash Receipts from Sale of Goods and Services
31031	Interest	Income	Other Financial Revenue and Expenses	Interests and Dividends Received
31091	Other Financial Revenue	Income	Other Financial Revenue and Expenses	Interests and Dividends Received
40400	Direct cost of projects financed by grants for special purposes	Expense	Direct Cost of Projects Financed by Grants for Special Purposes	Cash Paid for Goods, Materials and Services
40410	Donations and Grants Distributed	Expense	Donations and Grants Distributed	Payments of Grants and Donations
40440	Events Organised	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40511	Goods, Raw Materials and Services	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40611	Room rental	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40612	Electricity	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40621	Office Security	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40622	Telephone, Mobile	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40623	Data Communication Services	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40631	Office Supplies	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40632	Property and Equipment Insurance	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40637	Small Tools	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40638	Equipment Rent	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40641	Accounting	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40642	Auditing	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40643	Legal Expenses	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40651	Advertising	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40661	Utilities	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40662	Repairs	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40671	Fuels, Oils and Lubricants	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40672	Maintenance	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40673	Vehicle Rent	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40675	Vehicle Insurance	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40676	Parking	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40677	Personal Car Expenses	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40679	Purchased Transportation Services	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40681	Customs Fees	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40685	Travel Expenses	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40686	Training	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40687	Bank Fees	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40691	Other Nonoperating Expenses	Expense	Other Operating Expense	Cash Paid for Goods, Materials and Services
40711	Wages and Salaries - Staff	Expense	Wages and Salaries	Salaries Paid
40712	Wages and Salaries - Contractual	Expense	Wages and Salaries	Salaries Paid
40713	Bonuses and Incentive Pay	Expense	Wages and Salaries	Salaries Paid
40715	Social Tax	Expense	Social Tax	Salaries Paid
40716	Unemployment Insurance Premium	Expense	Social Tax	Salaries Paid
40719	Vacation Pay Reserve	Expense	Wages and Salaries	Salaries Paid

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40811	Depreciation of Fixed Assets	Expense	Depreciation and Impairment of Fixed Assets	Purchase and Sale of Tangible and Intangible Assets
40815	Current Asset Write-Downs	Expense	Depreciation and Impairment of Fixed Assets	Purchase and Sale of Tangible and Intangible Assets
40911	Loss from Sale of Fixed Assets	Expense	Other Expenses	Purchase and Sale of Tangible and Intangible Assets
40912	Loss from Disposal of Fixed Assets	Expense	Other Expenses	Purchase and Sale of Tangible and Intangible Assets
40921	Loss from FX Rate Changes	Expense	Other Expenses	Cash Paid for Goods, Materials and Services
40941	Fines under the Taxation Act	Expense	Other Expenses	Interest Paid
40943	Fines for Delay, Interest and Other Payables under Taxation Act	Expense	Other Expenses	Interest Paid
40951	Entertainment Expenses	Expense	Other Expenses	Cash Paid for Goods, Materials and Services
40952	Donations for Non-Profit Organizations	Expense	Other Expenses	Cash Paid for Goods, Materials and Services
40961	Expenses Not Directly Related to Business	Expense	Other Expenses	Cash Paid for Goods, Materials and Services
40971	Prior Accounting Period Expenses	Expense	Other Expenses	Cash Paid for Goods, Materials and Services
40981	Local Taxes	Expense	Other Expenses	Cash Paid for Goods, Materials and Services
40991	Other Operating Expenses	Expense	Other Expenses	Cash Paid for Goods, Materials and Services
40999	Warehouse extra expense account	Expense	Other Expenses	Cash Paid for Goods, Materials and Services
41131	Interest Expenses	Expense	Other Expenses	Interest Paid
41151	Impairment of Financial Investments	Expense	Financial Revenue and Expenses from Other Long-Term Financial Investments	Purchase and Sale of Derivates Held for Trading
41161	Profit/Loss from FX Rate Changes	Expense	Other Expenses	Interest Paid