## Chart of Accounts: Demo - MTÜ

Code or description:

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Code	Description	Туре	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 (Acuisition 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 (Aquisition 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	<sup>1</sup> 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

Code	Description	Туре	Balance Sheet or Statement of	Cash Flow Statement row
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
21531	Income Tax (Person)	Liability	Taxes Payable	and Services 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 (Nomina Value)	lPayments to Foundation/Issued
22300	Reserves	Liability	Reserves	Capital 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	
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	Proceeds from Grants with Special Terms
30118	Net proceeds from financial investments	Income	Purposes Net Proceeds from Financial	Purchase and Sale of Other
30121	Revenue from the Resale of Goods (VAT 20%)	Income	Investments Business Income	Financial Investments Cash Receipts from Sale of Goods
				and Services Cash Receipts from Sale of Goods
30122	Revenue from the Resale of Goods (VAT 9%)	Income	Business Income	and Services Cash Receipts from Sale of Goods
30123	Revenue from the Resale of Goods in EU (VAT 0%)	Income	Business Income	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

Description Type Balance Sheet or Statement of Cash From Schemant row Cash From State of Coods and Standors 30441 Profit from Disposal of Fixed Assets 1000m6 30442 Profit from Disposal of Fixed Assets 1000m6 30441 Profit from Disposal of Fixed Assets 1000m6 30451 Other Operating Revenue 1000m6 30461 Other Financial Revenue 1000m6 30461 Other Security 1000m6 30461 Other Financial Revenue 1000m6 30461 Other Security 1000m6 30461 Other Security 1000m6 30461 Other Security 30461 Other Security 30461 Other Security 30461 Other S					
Authors   Auth	Code	Description	Туре	Balance Sheet or Statement of	Cash Flow Statement row
Porfit from Sale of Fixed Assets   Income   Other Income   Purchase and Sale of Tangible and Sale of Sale of Tangible and Sale of Sa	30431	Profit from FX Rate Changes	Income	Other Income	
Porfit from Disposal of Fixed Assets   Income   Income   Other Income   Cash Recorpis from State of Code   Cash Recorpi	30441	Profit from Sale of Fixed Assets	Income	Other Income	Purchase and Sale of Tangible and
Other Operating Revenue   Noome   Other Income   Cash Receipts from Sale of Goods and Services   Interests and Dividends Received   Expenses   Other Financial Revenue and Expenses   Other Operating Expenses   Other	30442	Profit from Disposal of Fixed Assets	Income	Other Income	Purchase and Sale of Tangible and
Interest	30491	Other Operating Revenue	Income	Other Income	Cash Receipts from Sale of Goods
Other Financial Revenue   Income   Diver Financial Revenue   Income   Diver Financial Revenue   Income   Divert Cost of projects franced by grants for special purposes   Expense   Divert Cost of Projects Financial Revenue   Add40   Events Organised   Expense   Death of Grants Distributed   Expense   Divert Cost of Spitial Financial Revenue   Add40   Events Organised   Expense   Divert Operating Expense   Cash Plat for Goods, Materials and Services   Expense   Diver Operating Expense   Cash Plat for Goods, Materials and Services   Expense   Diver Operating Expense   Cash Plat for Goods, Materials and Services   Expense   Diver Operating Expense   Cash Plat for Goods, Materials and Services   Expense   Diver Operating Expense   Cash Plat for Goods, Materials and Services   Cash Plat for Goods,	31031	Interest	Income		
Direct Cost of projects financed by grants for special purposes 40410 Donations and Grants Distributed 40410 Events Organised 40410 Events Organised 40511 Goods, Raw Materials and Services 40511 Electricity 40512 Electricity 40512 Diffice Security 40512 Office Security 40513 Office Security 40513 Office Security 40513 Office Security 40521 Diala Communication Services 40523 Data Communication Services 40523 Data Communication Services 40524 Data Communication Services 40525 Data Communication Services 40526 Data Communication Services 40526 Data Communication Services 40527 Small Tools 40528 Caupment Rent 40529 Advertising 40529 Advertising 40520 Advertising 40521 Diffice Security 40520 Data Communication Services 40521 Data Communication Services 40521 Data Communication Services 40521 Data Communication Services 40521 Data Communication Services 40522 Data C	31091	Other Financeial Revenue	Income	Other Financial Revenue and	Interests and Dividends Received
Events   Donations and Grants Distributed   Events   Carsin Facility for Goods, Materials and Services   Cash Pacific for Goods, Mate	40400	Direct cost of projects financed by grants for special purposes	Expense	Direct Cost of Projects Financed	
Accounting   Expense   Other Operating Expense   Cash Paul for Goods, Materials and Services   Cash Paul for Goo	40410	Donations and Grants Distributed	Expense		
A0511   Goods, Rav Materials and Services   Expense   Other Operating Expense   Cash Paid for Goods, Materials and Services   Cash Paid for Goods, Materials a	40440	Events Organised	Expense	Other Operating Expense	·
A0611   Room rental   Expense   Other Operating Expense   Cash Paid for Goods, Materials and Services   Cash Pai	40511	Goods, Rav Materials and Services	Expense	Other Operating Expense	Cash Paid for Goods, Materials
A0612   Electricity	40611	Room rental	Expense	Other Operating Expense	Cash Paid for Goods, Materials
40621         Office Security         Expense         Other Operating Expenses and Services         Cash Paid for Goods, Materials and Services           40622         Telephone, Mobile         Expense         Other Operating Expenses and Services         Cash Paid for Goods, Materials and Services           40631         Office Supplies         Expense         Other Operating Expense         Cash Paid for Goods, Materials and Services           40632         Properly 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           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           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           40651         Advertising         Expense         Other Operating Expense         Cash Paid for Goods, Materials and Services	40612	Electricity	Expense	Other Operating Expense	Cash Paid for Goods, Materials
Telephone, Mobile   Expense   Clither Operating Expense   Cash Paid for Goods, Materials and Services   Cash Pai	40621	Office Security	Expense	Other Operating Expense	Cash Paid for Goods, Materials
Data Communication Services   Expense   Other Operating Expense   Cash Paid for Goods, Materials and Services	40622	Telephone, Mobile	Expense	Other Operating Expense	Cash Paid for Goods, Materials
August   Property and Equipment Insurance   Expense   Cash Paid for Goods, Materials and Services   Cash Paid fo	40623	Data Communication Services	Expense	Other Operating Expense	Cash Paid for Goods, Materials
A0632 Property and Equipment Insurance Expense Other Operating Expense Cash Pald for Goods, Materials and Services Cash Pald for Goods, Materials and Serv	40631	Office Supplies	Expense	Other Operating Expense	Cash Paid for Goods, Materials
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40672 Maintanance 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 40689 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 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 Ocial Tax Expense Wages and Salaries Salaries Paid		·	•		and Services
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40685 Travel Expenses  Expense Other Operating Expense  Cash Paid for Goods, Materials and Services  Cash Paid	40679	Purchased Transportation Services	Expense	Other Operating Expense	and Services
40686 Training  Expense Other Operating Expense  Other Operating Expense  Other Operating Expense  Cash Paid for Goods, Materials and Services  Cash Paid fo	40681	Customs Fees	Expense	Other Operating Expense	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	40685	Travel Expenses	Expense	Other Operating Expense	and Services
40691 Other Nonoperating Expenses  Expense Other Operating Expense  Other Operating Expense  Other Operating Expense  Cash Paid for Goods, Materials and Services  Cash Paid for Goods, Materials and Services  Wages and Salaries - Staff  Expense Wages and Salaries  Salaries Paid  Wages and Salaries - Contractual  Expense Wages and Salaries  Salaries Paid  Social Tax  Salaries Paid  Unemployment Insurance Premium  Expense Social Tax  Salaries Paid	40686	Training	Expense	Other Operating Expense	•
40711 Wages and Salaries - Staff Expense Wages and 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	40687	Bank Fees	Expense	Other Operating Expense	
40711Wages and Salaries - StaffExpenseWages and SalariesSalaries Paid40712Wages and Salaries - ContractualExpenseWages and SalariesSalaries Paid40713Bonuses and Incentive PayExpenseWages and SalariesSalaries Paid40715Social TaxExpenseSocial TaxSalaries Paid40716Unemployment Insurance PremiumExpenseSocial TaxSalaries Paid	40691	Other Nonoperating Expenses	Expense	Other Operating Expense	•
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	40711	Wages and Salaries - Staff	Expense	Wages and Salaries	
40715 Social Tax Expense Social Tax Salaries Paid 40716 Unemployment Insurance Premium Expense Social Tax Salaries Paid		•	·		
40716 Unemployment Insurance Premium Expense Social Tax Salaries Paid		•	•		
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Code	Description	Туре	Balance Sheet or Statement of	Cash Flow Statement row
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