

Chart of accounts: MTÜ

Code or description:

Generated: 15.03.2021 10:37

| 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 |
| 10199 | Money in transit | 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 |
| 10313 | Card sales | 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 |
| 10442 | Pending documents | 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 |
| 10530 | Accounts receivable from Social Insurance Board | Asset | Other Short-Term Receivables | Salaries Paid |
| 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 | Cash Receipts from Sale of Goods and Services |
| 10911 | Land | Asset | Land | Purchase and Sale of Tangible and Intangible Assets |
| 10921 | Buildings (acquisition cost) | Asset | Buildings | Purchase and Sale of Tangible and Intangible Assets |
| 10922 | Depreciation of buildings (-) | Asset | Buildings | Purchase and Sale of Tangible and Intangible Assets |
| 10931 | Vehicles (acquisition cost) | Asset | Vehicles | Purchase and Sale of Tangible and Intangible Assets |
| 10932 | Depreciation of vehicles (-) | Asset | Vehicles | Purchase and Sale of Tangible and Intangible Assets |
| 10933 | Computers and computer systems (acquisition cost) | Asset | Computers and computer systems | Purchase and Sale of Tangible and Intangible Assets |
| 10934 | Depreciation of computers and computer systems (-) | Asset | Computers and computer systems | Purchase and Sale of Tangible and Intangible Assets |
| 10935 | Other machinery and equipment (acquisition cost) | Asset | Other machinery and equipment | Purchase and Sale of Tangible and Intangible Assets |
| 10936 | Depreciation of other machinery and equipment (-) | Asset | Other machinery and equipment | Purchase and Sale of Tangible and Intangible Assets |
| 10941 | Other tangible assets (acquisition cost) | Asset | Other Tangible Assets | Purchase and Sale of Tangible and Intangible Assets |
| 10942 | Depreciation of other tangible assets (-) | Asset | Other Tangible Assets | Purchase and Sale of Tangible and Intangible Assets |

| Code | Description | Type | Balance sheet or statement of | Cash flow statement row |
|-------|--|-----------|---|---|
| 10960 | Buildings under construction | Asset | Construction in Progress and Prepayments | Purchase and Sale of Tangible and Intangible Assets |
| 10961 | Prepayments for fixed assets | Asset | Construction in Progress and Prepayments | Purchase and Sale of Tangible and Intangible Assets |
| 11001 | Goodwill (acquisition cost) | Asset | Goodwill | Purchase and Sale of Tangible and Intangible Assets |
| 11002 | Depreciation of goodwill (-) | Asset | Goodwill | Purchase and Sale of Tangible and Intangible Assets |
| 11011 | Development costs (acquisition cost) | Asset | Development costs | Purchase and Sale of Tangible and Intangible Assets |
| 11012 | Depreciation of development costs (-) | Asset | Development costs | Purchase and Sale of Tangible and Intangible Assets |
| 11021 | Computer software (acquisition cost) | Asset | Computer software | Purchase and Sale of Tangible and Intangible Assets |
| 11022 | Depreciation of computer software (-) | Asset | Computer software | Purchase and Sale of Tangible and Intangible Assets |
| 11031 | Patents, licenses & trademarks (acquisition cost) | Asset | Patents, licenses & trademarks | Purchase and Sale of Tangible and Intangible Assets |
| 11032 | Depreciation of patents, licenses & trademarks (-) | Asset | Patents, licenses & trademarks | Purchase and Sale of Tangible and Intangible Assets |
| 11041 | Other intangible assets (acquisition cost) | Asset | Other intangible assets | Purchase and Sale of Tangible and Intangible Assets |
| 11042 | Depreciation of other intangible assets (-) | Asset | Other intangible 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 | Short-Term Loans and Bonds | 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 |
| 21310 | Card purchases | Liability | Debts to Suppliers | Cash Paid for Goods, Materials and Services |
| 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 |
| 21320 | Settlements with Reporting Persons | Liability | Other Payables | Cash Paid for Goods, Materials and Services |
| 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 |
| 21514 | VAT paid on import | 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 | Employee-Related Liabilities | Salaries Paid |
| 21613 | Vacation Pay Reserve | Liability | Employee-Related Liabilities | Salaries Paid |
| 21614 | Withholdings | Liability | Employee-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 | Loans, Bonds and Financial Lease Payables | 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 |
| 22212 | Unregistered shareholders' equity | Liability | Unregistered shareholders' equity | 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 |

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|-------|---|-----------|---|---|
| 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 | Advertising | 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 |
| 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 rent | 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 and postage | 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 |

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|-------|---|---------|---|---|
| 40638 | Equipment Rent | Expense | Other Operating Expense | 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 | Machinery and equipment maintainance | 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 |
| 40688 | Fringe benefits | Expense | Other Operating Expense | Salaries Paid |
| 40689 | Social tax on fringe benefits | Expense | Other Operating Expense | Salaries Paid |
| 40690 | Income tax on fringe benefits | Expense | Other Operating Expense | Salaries Paid |
| 40691 | Other operating 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 |
| 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 Operating Expense | Cash Paid for Goods, Materials and Services |
| 40952 | Donations to non-profit organizations | Expense | Other Expenses | Cash Paid for Goods, Materials and Services |
| 40961 | Expenses not 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 non-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 |

| Code | Description | Type | Balance sheet or statement of | Cash flow statement row |
|-------|----------------------------------|---------|-------------------------------|-------------------------|
| 41161 | Profit/Loss from FX Rate Changes | Expense | Other Expenses | Interest Paid |