

XBRL GL accounting entry data standard

Result of Activity 2

29.01.2021

The document describes accounting entry data standard. The standard, based on XBRL GL 2015, is intended for use in accounting systems and Estonian authorities. A data file, that uses this standard, can be exchanged between different systems and is human readable. The aim of the standard is to standardize accounting entry data format and ensure accounting entry data mobility between different systems, including ERP systems. The standard is developed in Estonia under the agreement INEA/CEF/ICT/A2019/1927926. The accounting entry data standard is **compliant** to XBRL GL 2015 standard.

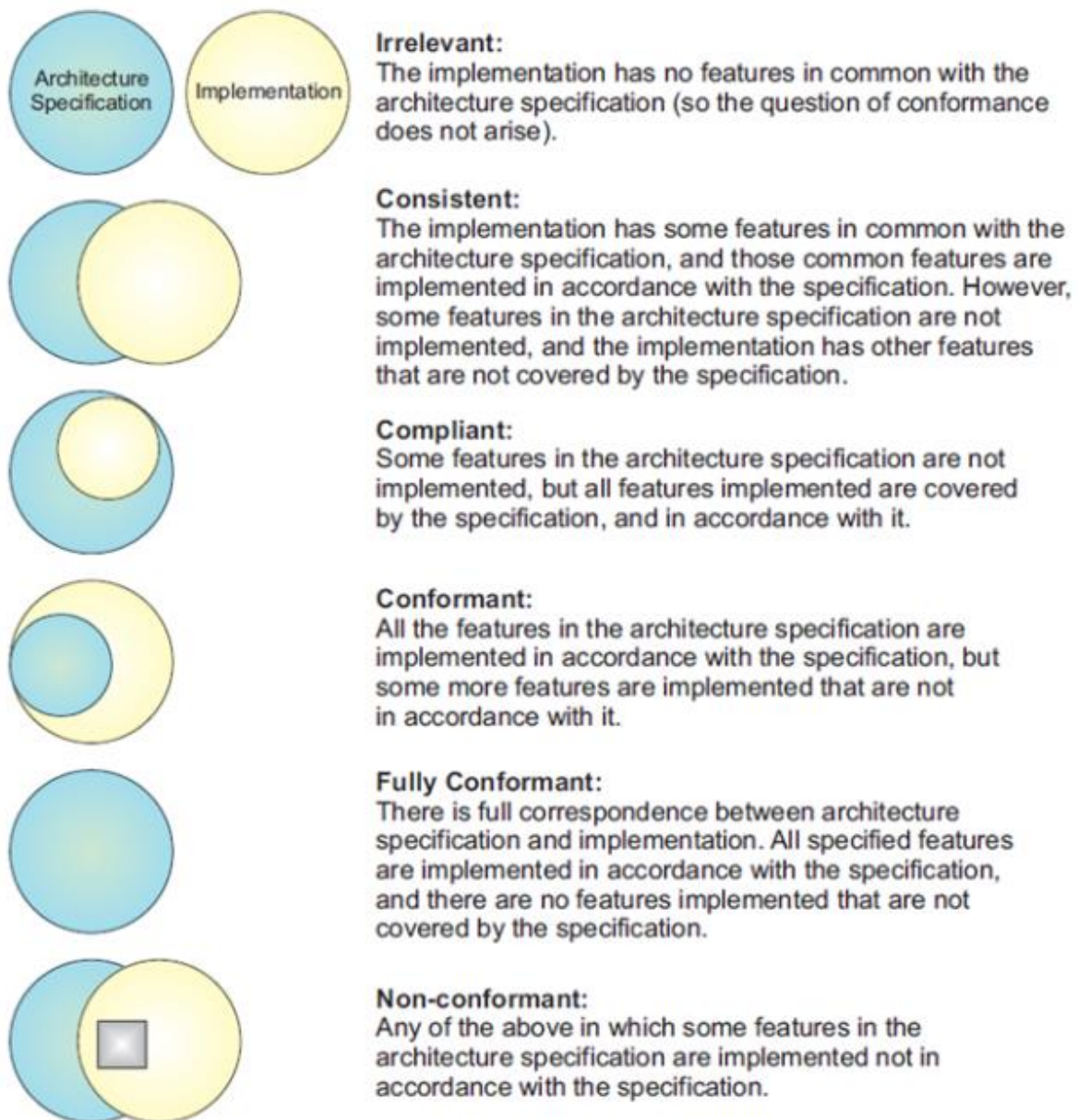


Figure 1: Levels of Architecture Conformance (based on TOGAF)



1 The file header

A XBRL GL data can be exchanged as a file. The XBRL GL file must contain data entries and a file header block as follows:

```
<?xml version="1.0" encoding="UTF-8"?>
```

```
<xbrli:xbrl xmlns:xbrli="http://www.xbrl.org/2003/instance" xmlns:xlink="http://www.w3.org/1999/xlink"
xmlns:xbrll="http://www.xbrl.org/2003/linkbase" xsi:schemaLocation="http://www.xbrl.org/int/gl/plt/2015-03-25 ../plt/case-c-b-m-u-t/gl-
plt-all-2015-03-25.xsd" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns:gl-usk="http://www.xbrl.org/int/gl/usk/2015-
03-25" xmlns:gl-cor="http://www.xbrl.org/int/gl/cor/2015-03-25" xmlns:iso639="http://www.xbrl.org/2005/iso639"
xmlns:iso4217="http://www.xbrl.org/2003/iso4217" xmlns:gl-plt="http://www.xbrl.org/int/gl/plt/2015-03-25" xmlns:gl-
bus="http://www.xbrl.org/int/gl/bus/2015-03-25" xmlns:gl-muc="http://www.xbrl.org/int/gl/muc/2015-03-25">
```

```
<xbrll:schemaRef xlink:href="../plt/case-c-b-m-u-t/gl-plt-all-2015-03-25.xsd"
xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase" xlink:type="simple"/>
```

```
<xbrli:context id="now">
```

```
<xbrli:entity>
```

```
<!-- Reporter organization legal registration number -->
```

```
<xbrli:identifier scheme="http://www.ariregister.rik.ee">11111111</xbrli:identifier>
```

```
</xbrli:entity>
```

```
<xbrli:period>
```

```
<!-- Reporting period. -->
```



<xbri:instant>2020-11-09</xbri:instant>

</xbri:period>

</xbri:context>

<!--Report unit. In most cases 'eur'. -->

<xbri:unit id="eur">

<xbri:measure>iso4217:EUR</xbri:measure>

</xbri:unit>

<xbri:unit id="NotUsed">

<xbri:measure>pure</xbri:measure>

</xbri:unit>

<gl-cor:accountingEntries>

<!--Accounting entries data can be entered here. -->

...

</gl-cor:accountingEntries>

2 Accounting entry data standard



Raamatupidamiskirjendi andmekoosseis (XBRL GL)							
Element code	Label (ee) (in bold = d, taata group, in regulaar = element)	Documentation (ee)	Occurrence	Data type	Element ID in XBRL GL	Label (en)	Documentation (en)
EE-GL-1	Raamatupidamiskirjendi	XBRL GL juurelement	1		gl-cor:accountingEntries	Accounting Entries	Root for XBRL GL. No entry made here.
EE-GL-1.1	Kande info	Kandega seotud algdokumentide/tehingute andmed (võib kasutada ka muude dokumentitüüpide andmete esitamiseks, a la kontoplaan või kliendiregister).	1		gl-cor:documentInfo	Document Information	Parent for descriptive information about the accountingEntries section in which it is contained.
EE-GL-1.1.2	Kande/dokumendi tüüp	Kasutatakse järgmisi väärtusi: <i>account</i> : konto, andmed, millega täiendatakse kontoplaani. <i>balance</i> : saldo, kontoga seotud kinnitatud ja kontrollitud kirjetelt kokku liidetud summa konkreetses perioodis – pearaamatu saldo. <i>entries</i> : üksikute kirjete nimekiri, mis võivad olla kirjendatud/kontrollitud või kirjendamata/kontrollimata. <i>journal</i> : päevaraamat, tasakaalus (D=K) olevate kirjete nimekiri konkreetse perioodi kohta koos perioodi algsaldoga. <i>ledger</i> : pearaamat, täielik nimekiri kirjetest konkreetsele kontole (kontodele) konkreetse perioodi kohta. Deebet ei pea võrduma kreeditiga. <i>assets</i> : varad, nimekiri nõuetest, kohustistest, varudest, põhivaradest ja muudest analoogilistest üksustest. <i>trialbalance</i> : konkreetse perioodi kirjetelt kontodele kogunenud summad, D=K <i>taxtables</i> : maksutabeleid kajastavate andmete tõlgendamise kergendamiseks. <i>versioning</i> : sama klassi erinevate versioonide info muudatused, nt muutused kontoplaani põhifailis. <i>mapping</i> : omavahel seotud andmekogumite, näiteks kohaliku ja seotud ettevõtte standardse kontoplaani või kokkuvõtlike lõpparuandluse mõistetega vastavusse seatud üksikandmete vaheline maping. <i>master_file</i> : põhiantmete faili, nt klientide või varude põhiantmed.	1	String	gl-cor:entriesType	Document Type	Used when data other than accounting entries are provided. <i>account</i> : information to fill in a chart of accounts file. <i>balance</i> : the results of accumulation of a complete and validated list of entries for an account (or a list of account) in a specific period - sometimes called general ledger <i>entries</i> : a list of individual accounting entries, which might be posted/validated or nonposted/validated <i>journal</i> : a self-balancing (Dr = Cr) list of entries for a specific period including beginning balance for that period. <i>ledger</i> : a complete list of entries for a specific account (or list of accounts) for a specific period; note - debits do not have to equal credits. <i>assets</i> : a listing of open receivables, payables, inventory, fixed assets or other information that can be extracted from but are not necessarily included as part of a journal entry. <i>trialbalance</i> : the self-balancing (Dr = Cr) result of accumulation of a complete and validated list of entries for the entity in a complete list of accounts in a specific period. <i>taxtables</i> : aids automated interpretation of instances that represent tax tables; Tax table are defined by using multiple [taxes] structures to gather the population of codes, authorities and rates; through [taxTableCode] cross-references in the [taxes] structure, these master file tax tables can be referenced.



		<p><i>trade_documents</i>: nimekirj majandustehingute algdokumentidest (nt ostuarved või müügitellimused).</p> <p><i>profile_compliant</i>: selle elemendi tähenduse saab kindlaks teha juba loodud profiili ja eriti XBRL GL profiili mõistmisega. Profiilid määratakse nimeruumi deklaratsioonide, schemaRefi ja nende profiilide reeglite abil.</p> <p><i>other</i>: muude esitluste jaoks.</p> <p>Sageli järjestatakse antud plokk kuupäeva või kontode kaupa. Sõltuvalt raamatupidamistavast või konkreetselt kajastatavast olukorrast võib terminel olla erinevates olukordades eri tähendusi.</p>					<p>mapping: a collection of mappings between interrelated data sets, such as a local and related corporate standard chart of accounts or detail data mapped to summarized end reporting concepts.</p> <p>versioning: a collection of changes between two versions of the same class of information, such as updates to a master file like a chart of accounts.</p> <p>master_file: a collection of master files, such as the customer or inventory master file.</p> <p>trade_documents: a collection of trade/transactional documents, such as vendor invoices or customer orders.</p> <p>profile_compliant: the meaning of this collection of information can be determined by understanding an established profile and especially an XBRL GL Profile. Profiles are determined through namespace declarations, schemaRef and conventions of those profiles.</p> <p>other: for all other types of representations.</p> <p>Often sorted by date or by account, these terms have specific, and sometimes different, meanings in different areas.</p>
EE-GL-1.1.3	Dokumendi globaalselt unikaalne identifikaator	Dokumendi unikaalne identifikaator, mille genereerib kande looja. Identifikaator koosneb: 2-täheline riigikood + organisatsiooni reg.nr. + dokumendi järjekorra number organisatsiooni sees. Näit.: EE_80273734_192. Viimane osa id-st võib sisaldada ka tähti.	1-1	String	gl-cor:uniqueID	Audit Number	Unique identifier for this file. The identifier contains: country code + '-' + organization registration number + '-' + the serial number of the document in the organization.
EE-GL-1.1.4	Eelneva dokumendi globaalselt unikaalne identifikaator	Parandatava (asendatava) dokumendi identifikaator.	0-1	String	gl-cor:revisesUniqueID	Revises Audit Number	If this batch of information revises a previous batch of information, this field identifies the previous batch that is being revised. 'uniqueID' of the previous batch goes here.



EE-GL-1.1.5	Dokumendi keel	Dokumendil kasutatav keel. Väärtus peab vastama standardi ISO 639-1988 kahetähelisele keele koodile.	0-1	String	gl-cor:language	Language	Primary language of the intellectual content. Where practical, the content of this field should coincide with ISO 639-1988 language two-letter codes.
EE-GL-1.1.6	Dokumendi loomise kuupäev	Kuupäev, millal XBRL GL xml-dokument loodi.	1-1	String	gl-cor:creationDate	Creation Date	Date/time XBRL GL xml file was created.
EE-GL-1.1.7	Dokumendi looja	XBRL GL xml-dokumendi looja identifikaator. Väärtus koosneb: ERP omaniku registrikood + ERP-i kood MCDS-is. Näit. 83493948-20.	1-1	String	gl-bus:creator	Creator	Identifies the creator of the XBRL GL xml instance. It contains ERP owners register number + ERP code from MCDS. E.g. 83493948-20.
EE-GL-1.1.8	Kogu dokumendi kommentaar	Selgitus kogu dokumendi kohta.	0-n	String	gl-cor:entriesComment	Document Comment	Text for entire document.
EE-GL-1.1.9	Perioodi algus	Perioodi algus, mille eest on dokument esitatud.	0-1	String	gl-cor:periodCoveredStart	Period Covered Start	Start of date range for contents. Used as basis for many assumptions about data, including the date as of which open balances are open.
EE-GL-1.1.10	Perioodi lõpp	Perioodi lõpp, mille eest on dokument esitatud.	0-1	String	gl-cor:periodCoveredEnd	Period Covered End	End of date range for contents. Used as basis for many assumptions about data, including the date as of which open balances are open.
EE-GL-1.1.11	Lähtesüsteemi identifikaator	Lähtesüsteemi identifikaator. Võib olla suvaline string, mille sisu on unikaalne organisatsiooni (kande omaniku) piires.	1-1	String	gl-bus:sourceApplication	Source Application	Product or service that produced this file. Used by many systems (e.g., VAT). Version number can be included or extended.
EE-GL-1.1.12	Sihtsüsteemi identifikaator	Süsteemi, kuhu kanne tuleks edastada, identifikaator. Riiklike aruannete osas tuleb siin näidata X-tee alamsüsteemi nimi, kuhu andmed edastatakse. Näit. "estat", kui kanded on genereeritud Statistikaameti jaoks ja esitatakse eSTAT-i X-tee teenuste kaudu. Juhul, kui tegemist on e-arvega, mis on mõeldud e-arve operaatorile, tuleb siin kirjutada väärtus 'e-invoicing_operator'.	0-1	String	gl-bus:targetApplication	Target Application	Identifier of the system to which the entry should be transmitted. In the case of national reports, the name of the X-Road subsystem to which the data is transmitted must be indicated here. For example. "Estat", if the entries have been generated for Statistics Estonia and submitted via eSTAT's X-Road services. In the case of an e-invoice intended for an e-invoice operator, the value 'e-invoicing_operator' must be entered here.
EE-GL-1.1.13	Arvestusvaluuta	Vaikimisi valuuta, milles summa esitatakse. Oluline olukorras, kus kasutatakse erinevaid valuutasid. Kasutatakse ISO 4217-koode.	0-1	String	gl-muc:defaultCurrency	Default Currency	The default currency related to the amount can be entered here instead of the XBRL instance specified way, especially important in multi-currency situations. Recommend ISO 4217 coding
EE-GL-1.1.14	Algdokumendi viitenumber	Näit arve viitenumber, mida kasutatakse makses arve ja makse sidumiseks.	0-1	String	gl-taf:originatingDocumentNumber	Payment reference identifier	Payment reference identifier for invoices.
EE-GL-1.2	Organisatsiooni andmed	Ülemise taseme element. Sisaldab andmeid raporteeriva organisatsiooni kohta.	0-1		gl-cor:entityInformation	Entity Information section	Holder for entity information - information about the reporting organization.



EE-GL-1.2.1	Identifikaatorid	Tunnused identifitseerimiseks.	0-n		gl-bus:organizationIdentifiers	Identifiers	Section which contains various identifiers for the company.
EE-GL-1.2.1.1	Registrikood Äriregistris	Ettevõtte registrikood Äriregistris, organisatsiooni unikaalne tunnus. Siia kirjutatakse ka muud identifikaatorid, näit. pangakonto number (IBAN).	0-1	String	gl-bus:organizationIdentifier	Organization Identifier	Code representing the company or organization whose data this file represents. Can be business registration number or bank account number or any other identifier.
EE-GL-1.2.1.2	Organisatsiooni kirjeldus	Organisatsiooni identifikaatori kirjeldus, mis iseloomustab elemendis gl-bus:organizationIdentifier näidatud väärtust: <i>name</i> : isiku nimi. <i>business_reg_number</i> : äriregistrikood. <i>IBAN</i> : arveldusarve number (ainult IBAN). <i>tax_registration</i> : käibemaksukohuslase nr või muu maksuregistreerimise number.	0-1	String	gl-bus:organizationDescription	Organization Description	Text for organization identified by organizationIdentifier. Any descriptive information about the code. E.g. <i>name</i> : organization name. <i>business_reg_number</i> : organization business registration number. <i>bank_account</i> : bank account number. <i>tax_registration</i> : tax registration number.
EE-GL-1.2.2	Address	Organisatsiooni aadressi struktuur.	0-n		gl-bus:organizationAddress	Address	Address structure for the reporting entity
EE-GL-1.2.2.1	Aadressi kasutusotstarve	Aadressi vabas vormis kirjeldatud kasutusotstarve nagu näiteks tarneaadress, arve aadress, postiaadress jne.	0-1	String	gl-bus:organizationAddressPurpose	Address Purpose	Freeform for codes like shipping, billing, mailing at address level. Allows identification of multiple purpose addresses for each address of the reporting organization.
EE-GL-1.2.2.2	Aadressi ID	Aadressi identifikaator (ADS_OID Eesti aadresside korral).	0-1	String	gl-bus:organizationAddressLocationIdentifier	Location Identifier.	A code used to identify the location and to associate it with contacts and transactions.
EE-GL-1.2.2.3	Aadressi kirjeldus	Aadressi kirjeldus, näiteks kas füüsiline aadress, postiaadress vms.	0-1	String	gl-bus:organizationAddressDescription	Address Description	Description of the address, such as Mailing, Physical, Investor Relations, etc.
EE-GL-1.2.2.4	Tänavanimetus	Tänavanimetus aadressis. ADS_OID olemasolul pole tarvis kasutada.	0-1	String	gl-bus:organizationAddressStreet	Street	Street address.
EE-GL-1.2.2.5	Asukoha täpsustus	Aadressi detailandmed. ADS_OID olemasolul pole tarvis kasutada.	0-1	String	gl-bus:organizationAddressStreet2	Address Detail	Address Detail
EE-GL-1.2.2.6	Linna nimetus	Linna nimetus. ADS_OID olemasolul pole tarvis kasutada.	0-1	String	gl-bus:organizationAddressCity	City	City or town of the address.
EE-GL-1.2.2.7	Maakonna nimetus	Maakonna nimetus. ADS_OID olemasolul pole tarvis kasutada.	0-1	String	gl-bus:organizationAddressStateOrProvince	State or Province	State, province or region of the address.
EE-GL-1.2.2.8	Maa	Maa väljendatakse maakoodide abil (ISO3166).	1-1	String	gl-bus:organizationAddressCountry	Country	Country of the address.



EE-GL-1.2.2.9	Sihtnumber	Aadressi sihtnumber.	1-1	String	gl-bus:organizationAddressZipOrPostalCode	Zip or Postal Code	Zip or other postal code of the address.
EE-GL-1.2.3	Kontakti info	Kontaktisiku informatsioon.	0-n		gl-bus:contactInformation	Contact Information	Contact Information.
EE-GL-1.2.3.1	Kontakti nimi	Kontakti nimi ja nime ees- ning järelliited ning täpsustused.	0-1	String	gl-bus:contactAttentionLine	Contact details	Person's name prefix, names and role.
EE-GL-1.2.3.2	Kontakttelefon	Kontakttelefoni number.	0-1	String	gl-bus:contactPhone	Contact Phone Number	Contact Phone Number.
EE-GL-1.2.3.2.1	Kontakttelefoni selgitus	Kontakttelefoni selgitus, näit. Kellele telefon kuulub (raamatupidaja jne.).	0-1	String	gl-bus:contactPhoneNumberDescription	Contact Phone Number Description	Contact Phone Number Description such as Main, Investor relations, etc. Enumerated as: bookkeeper, controller, direct, fax, investor-relations, main, switchboard, other.
EE-GL-1.2.3.2.2	Kontakttelefoni number	Kontakttelefoni number.	0-1	String	gl-bus:contactPhoneNumber	Contact Phone Number	Contact phone number referred to in the description.
EE-GL-1.2.3.3	Kontakti e-posti aadress	Kontakti e-postiaadress.	0-1	String	gl-bus:contactEMail	Contact Email Address Structure	Contact E-mail address structure.
EE-GL-1.2.3.3.1	Kontakti e-posti aadressi otstarve	Kontakti e-posti aadressi selgitus, näit. tellimused, peakontor jne.	0-1	String	gl-bus:contactEmailAddressUsage	Contact Email Address Usage	Contact email address usage (e.g. orders, head office, IR).
EE-GL-1.2.3.3.2	Kontakti e-posti aadress	Kontakti e-posti aadress.	0-1	String	gl-bus:contactEmailAddress	Contact Email Address	Contact email address.
EE-GL-1.2.3.4	Kontakti roll	Kontaktisiku roll.	0-1	String	gl-bus:contactType	Role of Contact	Role of contact. Examples include: Source Service, Sender, Recipient, Invoicer, Auditor, Accountant.



EE-GL-1.3	Raamatupidamiskirjendi päis	Raamatupidamiskirjendi päis	0-n		gl-cor:entryHeader	Accounting Entry Header	Accounting Entry Header structure.
EE-GL-1.3.0	Raamatupidamiskirjendi identifikaator	Raamatupidamiskirjendi globaalselt unikaalne identifikaator. Koosneb eesliitest "ID-" ja glonbaalselt unikaalsest identifikaatorist (UUID). Näidiväärtu "ID- 123e4567-e89b-12d3-a456-426614174000"	0-1	ID	@id	Entry identifier	Globally unique identifier of the accounting entry. It consists of the prefix "ID-" and a globally unique identifier (UUID). Example value "ID- 123e4567-e89b-12d3-a456-426614174000"



EE-GL-1.3.1	Alliksüsteem	Alliksüsteemi tunnus, mille kirjenditega on tegemist. Tunnus peab olema üks alljärgnevatest lühenditest: cd kassa väljaminek (cash disbursements) cr kassa sissetulek (cash receipts) fa põhivarad (fixed assets) gi ülekanne või muud rahaliikumiste parandused (giro/other bank adjustments) gj päevaraamat (general journal) im laovarvestus (inventory management) jc projektiarvestus (job cost) pj ostureskontra (purchase journal) pl palgaarvestus (payroll journal) sj müügireskontro (sales journal) se püsikirjendid (standard entries) ud kasutaja poolt kirjeldatud (user defined) ot muu (other sources of entries)	0-1	String	gl-cor:sourceJournalID	Source Journal	Source journal. The code of the journal in which the entry is processed. The code must be a unique indication for a journal and is selected from the following enumerated list: cd cash disbursements (sending cheques to vendors) cr cash receipts (receiving cheques from others) fa fixed assets gi giro/other bank adjustments gj general journal im inventory management jc job cost pj purchase journal (liabilities from purchases) pl payroll journal sj sales journal se standard entries ud user defined ot other sources of entries
EE-GL-1.3.2	Alliksüsteemi kirjeldus	Täpsustav kirjeldus.	0-1	String	gl-bus:sourceJournalDescription	Journal Description	Source journal (full description of general journal, payroll journal, accountant entries). A more easily readable journal indication. The most common journals are: Purchases, Sales, Cash, and General Journal.
EE-GL-1.3.3	Kirjendi identifikaator alliksüsteemis	Kirjendi id. Üksikul tehingul peaks olema olemas.	0-1	String	gl-cor:entryNumber	Entry Identifier	Identifier within source journal.
EE-GL-1.3.4	Kirjendi selgitus	Reakeskne detailsem kirjendi selgitus.	0-1	String	gl-cor:entryComment	Entry Description	Description of entry described by this entry header (e.g. Opening Balance)
EE-GL-1.3.5	Kirjendi rida	Kirjendi ridade andmed.	0-n		gl-cor:entryDetail	Entry Detail	Parent for entry detail
EE-GL-1.3.5.1	Kirje reanumber	Konkreetse kirje/kanderea reanumber/tunnus.	0-1	String	gl-cor:lineNumber	Line Number	Identifier for a particular entry detail
EE-GL-1.3.5.2	Kirje realoendur	Kirjete /kanderidade loendur	1-1	String	gl-cor:lineNumberCounter	Line Number Counter	Unique reference for the line - a numeric counter



EE-GL-1.3.5.3	Konto	Konto	1-n		gl-cor:account	Account	Account
EE-GL-1.3.5.3.1	Kontonumber	Raamatupidamiskonto (süntheetiline), mida kasutatakse ka aruannete koostamisel. Eestis ET-GAAP taksonoomia elemendi nimi inglise keeles.	0-1	String	gl-cor:accountMainID	Main Account Number	Main account - the code used to identify the accounting bucket the entry has been assigned to. Examples might be 1000 for Cash, 567GAAZ for Sales Expense or Z for tax payments. Identifiers such as department, branch, division, manager, or other modifiers are noted in the Subaccount area. Before needing to post, account is not necessary. Posting to the general ledger almost always requires an entry here.
EE-GL-1.3.5.3.2	Eesti keelne taksonoomia nimetus	Taksonoomia nimetus eesti keeles.	0-1	String	gl-cor:accountMainDescription	Taxonomy name in Estonian	Taxonomy name in the local language.
EE-GL-1.3.5.3.3	Lähtetaksonoomia viide	Viide lähtetaksonoomiale, Näit. European, IFRS, USGAAP.	0-1	String	gl-cor:accountPurposeCode	Source taxonomy reference	Reference of the source taxonomy, e.g. European, IFRS, USGAAP.



EE-GL-1.3.5.3.4	Taksonoomia nimetus	Kohaliku (Eesti) taksonoomia nimetus. Näit.	0-1	String	gl-cor:accountPurposeDescription	Taxonomy name	Local taxonomy name, e.g. ...
EE-GL-1.3.5.3.5	Arvestusmeetod	Arvestusmeetod. Võimalikud väärtused "accrual" - tekkepõhine ja "cash-basis" kassapõhine.	0-1	String	gl-cor:accountingMethod	Accounting method	Accounting method. Possible values are "accrual" and "cash-based".
EE-GL-1.3.5.3.6	Allkonto info	Analüütiliste allkontode informatsioon, SA tabelis konkreetse allkonto sisu kirjeldus	0-n		gl-cor:accountSub	Subaccount Information	Tuple to hold multiple accountSubIDs and Descriptions
EE-GL-1.3.5.3.6.1	Allkonto kood	Analüütilised allkontod (kood konkreetsest dimensioonist), kulukohad, projektikoodid, riiklike aruannete klassifikaatorite elemntide koodid (näit. https://estat.stat.ee/codelists/availablecodelists/ jms).	0-1	String	gl-cor:accountSubID	Subaccount	Where the primary account was placed in accountMainID, the code used for each profit center, division, business unit, fund, program, branch, project, class, su-class, item codes from classifications of national reports (e.g. https://estat.stat.ee/codelists/availablecodelists/) or other modifier is placed here.
EE-GL-1.3.5.3.6.2	Allkonto tüüp	Näiteks osakonnad, kulukohad, projektid vms. Kirjeldab, millise dimensiooniga on tegemist. Siia tuleb märkida ka riiklike aruannete klassifikaatori kood, kui on seda kasutatud.	0-1	String	gl-cor:accountSubType	Type of Subaccount	Type of sub-account - profit center, division, business unit, fund, program, branch, project, class, su-class or other modifier is placed here. For example: Accountability center: Business unit: Class:Department: Project: Fund: Program:Job: Profit center: Branch: Setup class: Division: Unit. The classification code of the national reports, if used, must also be entered here.
EE-GL-1.3.5.4	Rahaline kogus	Selle elemendiga esitatakse raamatupidamiskirjendi põhiline rahaline kogus. Juhis: selguse mõttes on hea esitada pluss- või miinusmärk ühes kohas (sisaldub summas, Rahalise koguse ees oleva märgi elemendis, deebet/kreedit tunnuses). Soovitame märk kirjeldada deebet/kreedit tunnuses.	0-1	Monetary	gl-cor:amount	Monetary Amount	This field (amount) represents the primary monetary amount related to the subject of the entryDetail line. There is one primary monetary amount per entryDetail structure. It may, for example, represent the amount of one line of a journal entry, the balance on a document, or the extended amount of a line item on an



							invoice. Amount is not required if detailed entry is used for non-financial work and other elements are populated, in particular measurableQuantity. The amount field is a signed number (either positive or negative itself) and used in conjunction with a separate signOfAmount and a separate debitCreditCode, which together are considered for understanding the monetary amount. The unit of measure is determined by amountCurrency if present, and by the default or home currency if amountCurrency is not present.
EE-GL-1.3.5.5	Dokumendi valuuta	Rahalise kogusega seotud valuuta. Oluline olukorras, kus kasutatakse erinevaid valuutasid. Kasutatakse ISO 4217-koode.	0-1	String	gl-muc:amountCurrency	Currency	The currency related to the amount can be entered here instead of the XBRL instance specified way, especially important in multi-currency situations. Recommend ISO 4217 coding.
EE-GL-1.3.5.6	Rahalise koguse originaal	Rahaline kogus originaalvaluutas.	0-1	Monetary	gl-muc:amountOriginalAmount	Original Monetary Amount	Monetary amount in the original currency.
EE-GL-1.3.5.7	Originaalvaluuta	Rahalise koguse originaalvaluuta. Kasutatakse ISO 4217-koode.	0-1	String	gl-muc:amountOriginalCurrency	Original Currency	Original currency for the original amount.
EE-GL-1.3.5.8	Vahetuskurss	Vahetuskurss originaal ja dokumendivaluuta vahel.	0-1	Decimal	gl-muc:amountOriginalExchangeRate	Exchange rate	Exchange rate for the original currency.
EE-GL-1.3.5.9	Deebet/kreediti tunnus	Soovituslik tunnus, et määrata, kas rahaline kogus on seotud (D)deebetiga, (C)kreeditiga või määratlemata (undefined)	0-1	String	gl-cor:debitCreditCode	Debit/Credit Identifier	Optional identifier of whether the amount is a (D)ebit, a (C)redit or Undefined
EE-GL-1.3.5.10	Kirjendi /kande kuupäev	Kirjendi kandekuupäev. Määratleb, millisesse perioodi (kuusse) kirjend kirjendatakse.	0-1	DateTime	gl-cor:postingDate	Posting Date	At the detail level, this represents the accounting significance date. No matter what date the document is received, entered, or posted, this signifies the accounting date of the entry. If you want to see the financial results for March 5, 2002 and this entry is given that date, the entry will be part of the results for March 5, 2002. This is different from the postedDate found at the entryHeader level. If you want the accounting significance to be a particular date, it goes here. A single entry could represent multiple dates, but would only be posted on one date.



EE-GL-1.3.5.11	Rea lisainfo	Boolean-väärtus, mille 'true'-väärtus tähendab, et rea andmed on üksnes lisaandmed ja neid ei töödelda tegelike kirjendamisanndmetena.	0-1	Boolean	gl-bus:amountMemo	Memo Line	A boolean like entry that indicates whether an entryDetail line has been provided solely to provide additional details and that tools should not consider the amount in postings.
EE-GL-1.3.5.12	Osapoole andmed	Osapooltega seotud andmete esitamiseks.	0-n		gl-cor:identifierReference	Identifier Reference	Identification for customer, vendor, or employee.
EE-GL-1.3.5.12.1	Osapoole kood	Nt kliendi, tarnija registrikood või töötaja isikukood. Väga oluline viidata ka riigikoodile. Isikukoodi ette on kohustuslik märkida kahekohaline riigi tähtkood (nt EE, LT, LV). Väljamakse andmete esitamisel märkida isikukoodi puudumisel mitteresidendi kood. Juhul kui isik, kellel ei ole Eesti isikukoodi, töötab Eestis ainult kuni viis päeva, siis talle isikukoodi tarvis ei ole ja väljamaksete deklareerimiseks taotleb töödaja Maksu- ja Tolliametilt töötajale mitteresidendi koodi. Mitteresidendi koodi taotlemiseks tuleb esitada Maksu- ja Tolliametile taotlus mitteresidendist väljamakse saaja Maksu- ja Tolliametis registreerimiseks.	0-1	String	gl-cor:identifierCode	Identifier Code	Eg customer, supplier registry code or employee personal identification code. It is also very important to refer to the country code. The two-digit alphanumeric country code (eg EE, LT, LV) must be entered in front of the personal identification code. When submitting payout data, indicate the code of the non-resident in the absence of a personal identification code. If a person who does not have an Estonian personal identification code only works in Estonia for up to five days, then he or she does not need a personal identification code and the employer applies for a non-resident code from the Tax and Customs Board to declare payments. In order to apply for a non-resident code, an application for registration of a non-resident payee with the Tax and Customs Board must be submitted to the Tax and Customs Board.
EE-GL-1.3.5.12.2	Ametkondlike tunnuste andmerühm	Andmeplokis esitatakse viited ametkondlikele tunnustele	0-n		gl-cor:identifierExternalReference	External Authority	Structure containing references to an external authority associated with identifier
EE-GL-1.3.5.12.2.1	Ametkonna tunnus	Ametkonna tunnus, nt ettevõtte KMKR kood, registrikood Äriregistris või füüsilise isiku isikukood.	0-1	String	gl-cor:identifierAuthorityCode	External Authority ID Number	External Authority (e.g, Tax Authority) ID Number associated with identifierReference
EE-GL-1.3.5.12.2.2	Ametkond	Ametkonna nimi, nt Maksu- ja Tolliamet. E-arve korral tuleb siin kasutada koodi väljaandja identifikaatorit standardist ISO6523. PEPPOL võrgus edastatavate arvete jaoks tuleb kasutada PEPPOL-i vastavat listi: https://docs.peppol.eu/poacc/billing/3.0/codelist/ICD/	0-1	String	gl-cor:identifierAuthority	External Authority	External Authority name (e.g. Tax Authority). Issuer of the party identification code. For a e-invoice the identification scheme (code issuer) identifier should be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. For PEPPOL e-invoices should be used PEPPOL ICD list: https://docs.peppol.eu/poacc/billing/3.0/codelist/ICD
EE-GL-1.3.5.12.2.3	Osapoole tõendatud kuupäev	Nt töötaja sünnikuupäev või ettevõtte mksukohuslaseks registreerimise aeg.	0-1	DateTime	gl-cor:identifierAuthorityVerificationDate	Identifier Authority Verification Date	In the absence of a personal identification code, in case of employment for up to five days, date of birth. For registration with the Tax and Customs Board.



EE-GL-1.3.5.12.3	Organisatsiooni tüüp	Võimalikud väärtused: individual, organization, other.	0-1		gl-cor:identifierOrganizationType	Identifier Organization Type	Identifier Organization Type. Enumerated as: individual, organization, other.
EE-GL-1.3.5.12.4	Osapoole nimetus	Nt kliendi, tarnija või töötaja nimi.	0-1	String	gl-cor:identifierDescription	Identifier Description	Textual description of identifierReference.
EE-GL-1.3.5.12.5	Osapoole liik	Osapoole liik: Payee (maksja) Seller (müüja) Buyer (ostja) DeliverTo (lähetusaadress) Receiver (vastuvõtja) TaxablePerson (maksustatav isik) TaxRepresentative (maksuesindaja)	0-1	String	gl-cor:identifierCategory	Identifier Category	Entity category: Payee Seller Buyer DeliverTo Receiver TaxablePerson TaxRepresentative
EE-GL-1.3.5.12.6	Osapoole aadress	Osapoole postiaadress.	0-n		gl-bus:identifierAddress	Identifier Address	Identifier postal address.
EE-GL-1.3.5.12.6.1	Hoone number	Hoone number aadressis.	0-1		gl-bus:identifierBuildingNumber	Building Number	An additional address line in an address that can be used to give further details supplementing the main line.
EE-GL-1.3.5.12.6.2	Tänav	Tänav nimi aadressis.	0-1		gl-bus:identifierStreet	Street	The main address line in an address.
EE-GL-1.3.5.12.6.3	Täiendav aadressi rida	Täiendav aadressi rida.	0-1		gl-bus:identifierAddressStreet2	Additional address line	An additional address line in an address that can be used to give further details supplementing the main line.
EE-GL-1.3.5.12.6.4	Linn	Linn nimi.	0-1		gl-bus:identifierCity	City name	The common name of the city, town or village, where the Seller address is located.
EE-GL-1.3.5.12.6.5	Maakond	Maakonna nimetus.	0-1		gl-bus:identifierStateOrProvince	State	The subdivision of a country.
EE-GL-1.3.5.12.6.6	Riigi kood	Riigi kood vastavalt standardile ISO 3166-1.	0-1		gl-bus:identifierCountry	Post Code	The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions"
EE-GL-1.3.5.12.6.7	Sihtnumber	Posti sihtnumber.	0-1		gl-bus:identifierZipOrPostalCode	Postal Code	The identifier for an addressable group of properties according to the relevant postal service.
EE-GL-1.3.5.12.7	Osapoole kontakt	Osapoole kontaktandmed.	0-n		gl-cor:identifierContactInformationStructure	Contact	Contact information



EE-GL-1.3.5.12.7.1	Osapoole isiku eesnimi	Nt töötaja eesnimi.	0-1	String	gl-cor:identifierContactFirstName	Identifier Contact First Name	In the absence of a personal identification code, first name in case of working for up to five days.
EE-GL-1.3.5.12.7.2	Osapoole isiku perenimi	Nt töötaja perenimi.	0-1	String	gl-cor:identifierContactLastName	Identifier Contact Last Name	In the absence of a personal identification code, in case of employment for up to five days, surname.
EE-GL-1.3.5.13	Algdokumendi tüüp	Kirjeldab algdokumendi tüüpi. Lubatud väärtused on: check: tšekk, debit-memo: deebet-memo?, credit-memo: krediarve, finance-charge: rahatehing, invoice: arve, order-customer: müügitellimus, order-vendor: ostutellimus, payment-other: muu makse, reminder: meeldetuletus, tegata: arve, voucher: tõend, shipment: lähetus, receipt: kassatšekk, manual-adjustment: periodiseerimine, other: muu	0-1	String	gl-cor:documentType	Document Type	An enumerated field describing the original source document, with check, debit-memo, credit-memo, finance-charge, invoice, order-customer, order-vendor, payment-other, reminder, tegata, voucher, shipment, receipt, manual-adjustment, other.
EE-GL-1.3.5.14	Algdokumendi tüübi kirjeldus	Algdokumendi tüübi kirjeldus vabas vormis.	0-1	String	gl-cor:documentTypeDescription	Document Type Description	Free format description of the document type
EE-GL-1.3.5.15	Arve tüüp	Arve tüüp. E-arve korral peab vastama Euroopa e-arve standardile (koodilist UNTDID 1001).	0-1	String	gl-cor:invoiceType	Invoice Type	Invoice type (self-billed, ePoS enumerated values). For a e-invoice the value must meet the EN standard, code list UNTDID 1001.
EE-GL-1.3.5.16	Algdokumendi number	Arve, kviitungi või mõne muu algdokumendi tunnus	0-1	String	gl-cor:documentNumber	Document Number	Invoice, check, voucher, or other source document identifier
EE-GL-1.3.5.17	Kliiringdokumendi number	Kliiringdokumendi ID-number, mis seob tegevuse tehinguga, millele seda rakendatakse.	0-1	String	gl-cor:documentApplyToNumber	Apply To Number	The ID number for the clearing document that links an activity to the transaction to which it is applied.
EE-GL-1.3.5.18	Sisemine viitenumber	Dokumendi viitenumber sisemiseks kasutamiseks.	0-1	String	gl-cor:documentReference	Document Reference	Internal reference for the document above; number assigned internally to track the document.
EE-GL-1.3.5.19	Algdokumendi kuupäev	Algdokumendil olev kuupäev	0-1	DateTime	gl-cor:documentDate	Document Date	Date (and less likely in the paper world but possible in the e-world, time) on actual document (invoice, voucher, check date). Other dates control posting information.
EE-GL-1.3.5.20	Algdokumendi asukoht	Algdokumendi asukoht arhiivis, URI vms.	0-n	String	gl-bus:documentLocation	Document Location	Document location as URI, file name or other reference. Alternatively, text of document can be placed here.
EE-GL-1.3.5.21	Vastuvõtmise kuupäev	Kuupäev, mil tooted või teenused võeti vastu.	0-1	DateTime	gl-cor:dateAcknowledged	Acknowledgment Date	Date of acknowledgement of goods/services shipped/received.
EE-GL-1.3.5.22	Kinnituse kuupäev	Kuupäev, mil lähetus või vastuvõtmine on kinnitatud.	0-1	DateTime	gl-cor:confirmedDate	Confirmation Date	Date of confirmation of shipment/receipt.



EE-GL-1.3.5.23	Lähetuse kuupäev	Kuupäev, mil tooted või teenused lähetatakse/osutatakse.	0-1	DateTime	gl-cor:shipReceivedDate	Date Shipped/Received	Date goods/services are shipped/received.
EE-GL-1.3.5.24	Tähtaja kuupäev	Maksetähtaeg.	0-1	DateTime	gl-cor:maturityDate	Maturity Date or Date Due	Due date or other maturity date.
EE-GL-1.3.5.25	Koguselised andmed	Kirjendiga seotud koguseliste andmete esitamiseks.	0-n		gl-bus:measurable	Measurable	Parent for information regarding measurable items associated with the enclosing entryDetail line. Primary area used for holding performance measures. Based on needs for tracking inventory transactional detail, but suitable for anything assigned to an "account", "reporting bucket" or "code". Can be used to track any movements.
EE-GL-1.3.5.25.1	Koguse koodi kirjeldus	Mõõdetava objekti vabas vormis kirjeldus.	0-1	String	gl-bus:measurableCodeDescription	Measurable Code Description	Free format description of the measurable code
EE-GL-1.3.5.25.2	Koguselise üksuse tunnus	Näiteks EAN-kood või toote artiklikood.	0-n	String	gl-bus:measurableID	Measurable Identification	Internal inventory part or SKU number or other code identifier for the measurable.
EE-GL-1.3.5.25.3	Koguselise üksuse tunnuse väljaandja või tüübi kood	Siin kasutatakse koode allikatest ISO/IEC 6523 ja UNTDID 7143.	1-1	String	gl-bus:measurableIDSchema	Measurable identifier scheme code.	Can be an identifier from code list ISO/IEC 6523 and UNTDID 7143.
EE-GL-1.3.5.25.4	Koguselise üksuse kvalifikaator	SA tabelis on siin Kuu normtunnid või KMD puhul arve kogusumma. Elemendi kasutamine on Eesti sisene kokkulepe, et mitte lisada veel ühte detaili. KMD puhul: Arve kogusumma juhtudeks, kui deklareeritav summa erineb.	0-1	Decimal	gl-bus:measurableQualifier	Measurable Qualifier	In the SA table, here are the standard monthly hours or, in the case of KMD, the total amount of the invoice. The use of the element is an agreement within Estonia, so as not to add another detail. For KMD: The total amount of the invoice in cases where the amount declared differs.
EE-GL-1.3.5.25.5	Kogus	Raamatupidamiskirjendiga seotud üksuste kogus (ei kajasta rahalist väärtust), näiteks kaal kilogrammides, isikute arv jne.	0-1	Decimal	gl-bus:measurableQuantity	Quantity	Number of units in this transaction; for non-monetary calculations; can be square footage, number of people, etc.
EE-GL-1.3.5.25.6	Mõõtühik	Mõõtühiku tunnus. Siin tuleb kasutada kahte koodilisti, mis tulenevad Euroopa e-arve standardist : 1) UN/ECE Recommendation N°20: http://tfig.unece.org/contents/recommendation-20.htm 2) EU/ECE Recommendation N°21: https://www.unece.org/fileadmin/DAM/cefact/recommendations/rec21/Rec21rev11e_Annex-V-VI_2020.xls .	0-1	String	gl-bus:measurableUnitOfMeasure	Unit of Measure	Description of unit. There must be used code lists mentioned in the European e-invoice standard: 1) UN/ECE Recommendation N°20: http://tfig.unece.org/contents/recommendation-20.htm . 2) EU/ECE Recommendation N°21: https://www.unece.org/fileadmin/DAM/cefact/recommendations/rec21/Rec21rev11e_Annex-V-VI_2020.xls .



EE-GL-1.3.5.25.7	Ühiku hind/-kulu	Mõõdetava objekti ühikuhind või -kulu.	0-1	Monetary	gl-bus:measurableCostPerUnit	Per Unit Cost/Price	Per unit price of the measurable. Although one might expect that measurableQuantity * measurableCostPerUnit = amount, this is not mandated except by external rules sets.
EE-GL-1.3.5.25.8	Koguselise üksuse alguse kuupäev	Mõõdetava sündmuse alguse kuupäev	0-1	DateTime	gl-bus:measurableStartDateTime	Measurable Start Date	The start date of the event to be measured.
EE-GL-1.3.5.25.9	Koguselise üksuse lõpu kuupäev	Mõõdetava sündmuse lõppemise kuupäev	0-1	DateTime	gl-bus:measurableEndDateTime	Measurable End Date	The end date of the event to be measured.
EE-GL-1.3.5.26	Maksuandmed	Maksustamiseks vajalike andmete esitamiseks.	0-n		gl-cor:taxes	Tax Information	Tuple for holding tax related information
EE-GL-1.3.5.26.1	Maksusumma	Maksu rahaline kogus	0-1	Monetary	gl-cor:taxAmount	Amount of Taxes	Amount of taxes
EE-GL-1.3.5.26.2	Maksuprotsent	Maksuprotsent käibemaksule või muule maksule. Esitatakse kümnendarvuna, kus komakohtade eraldajaks on punkt. Väärtus vahemikus 0 - 1.0. Näiteks 20% esitatakse 0.20.	0-1	Decimal	gl-cor:taxPercentageRate	Tax Percentage Rate	Percent rate for VAT or other taxes normally a number between 0 and 1.0 - e.g. 50% is represented as 0.5
EE-GL-1.3.5.26.3	Maksukategooria	Käibemaksu- ja muud koodid. Ostu-müügittehingute korral kasutatakse maksukoodina maksukategooria tähestik koodi klassifikaatorist UNTDID 5305 (http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred5305.htm).	0-1	String	gl-cor:taxCode	Tax Category	A class or category of taxes. For purchase and sale transactions, the tax code is the letter code of the tax category from the UNTDID 5305 classification (http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred5305.htm).
EE-GL-1.3.5.27	Lähtedokumendi andmed	Lähtedokumendi andmete esitamiseks ja katkematu kirjendamisahela moodustamiseks.	0-n		gl-taf:originatingDocumentStructure	Originating Document-Heading	A tool to capture the flow of related documents in the business process. Some needs of end users require a greater history of the documents that are associated with a transaction, especially in the VAT audit area. Contains a repetitive structure of related documents.
EE-GL-1.3.5.27.1	Lähtedokumendi tüüp	Lähtedokumendi tüüp – tellimus, tellimuse kinnitus, vastuvõtu kinnitus, arve, makse jne. (vt õige tüüp viimasest veerust).	0-1	String	gl-taf:originatingDocumentType	Originating Document Type	Originating document type check, debit-memo, credit-memo, finance-charge, invoice, order-customer, order-vendor, payment-other, reminder, tegata, voucher, shipment, receipt, manual-adjustment, other.
EE-GL-1.3.5.27.2	Lähtedokumendi number	Lähtedokumendi number.	0-1	String	gl-taf:originatingDocumentNumber	Originating Document Number	Originating document number



EE-GL-1.3.5.27.3	Lähtedokumendi lisatunnus	Enamasti viitenumber vms.	0-1	String	gl-taf:originatingDocumentIdentifierCode	Originating Document Identifier Code	Originating document identifier code
EE-GL-1.3.5.28	Lisadokument	Kande lisadokument.	0-n		gl-srcd:richTextComment	Rich Text Comment	Accepts text in rich text format, including XHTML. It can be used for different purposes, such as to create footnotes in XBRL instances or to create a comment for a document or an entry.
EE-GL-1.3.5.28.1	Lisadokumendi kood	Kood, mis iseloomustab lisadokumendi sisu.	0-1	String	gl-srcd:richTextCommentCode	Rich Text Comment Code	An enumerated code that identifies the purpose of the rich text comment. Enumerated values: link_footnote, footnote, source_document, source_journal, batch, other.
EE-GL-1.3.5.28.2	Lisadokumendi kirjeldus	Lisadokumendi iseloomustav tekst vabas vormis.	0-1	String	gl-srcd:richTextCommentDescription	Rich Text Comment Description	Free format description of the Rich text Comment Code.
EE-GL-1.3.5.28.3	Lisadokumendi sisu	Lisadokumendi sisu.	0-1	String	gl-srcd:richTextCommentContent	Rich Text Comment Content	Content of the Rich Text Comment.
EE-GL-1.3.5.28.4	Lisadokumendi viide	XPATH viide asukohale, mida lisadokument kirjeldab.	0-1	String	gl-srcd:richTextCommentLocator	Rich Text Comment Locator	An XPath expression that identifies the item that the comment relates to.

XBRL GL originaalandmestruktuur: https://drive.google.com/file/d/19wbtVkoQp-cp2xvfRjvXu8BHtQ1Xh_tm/view?usp=sharing

