**Methodology of calculation of financial resource availability for the participants of competitive bidding**

1. **General provisions**

The methodology is based on calculation of indicators of availability of financial resources for the company which characterize the company's level of activity risk from the point of view of balance or excess of income over expenses. These indicators also allow the customer to evaluate the company's ability to fulfill its obligations under the contracts to be concluded with the customer in full and in time. For general calculation of a company's financial state, its main performance indicators specified in the accounting (financial) statements shall be used, particularly: in the Form as per OKUD (All-Russian Classifier of Management Documentation) 0710001 "Balance sheet" and in the Form as per OKUD 0710002 “Statement of profits and losses" (“Statement of financial results”).

Line codes in the accounting (financial) statements used for calculating values of the financial resources availability for a company (Table 1 of section 5 of this Methodology) shall be applied in accordance with Order No. 66n (66н) of the Ministry of Finance of the Russian Federation dated July 2, 2010 “On forms of accounting statements of companies”.

If the participant of competitive bidding makes accounting statements in accordance with the legislation of the Russian Federation under the procedure stipulated by the order of the Ministry of Finance of the Russian Federation No. 33n (33н) “On approval of the Guidelines for procedure of making and submission of annual and quarter accounting statements of state (municipal) budgetary and autonomous institutions” dated 25.03.2011, then figures related to its activities shall be applied for calculation of values of provision with financial resources, according to the Forms as per OKUD 0503730 and 0503721, using peculiarities and procedure for comparison of values (lines) of accounting (financial) statements according to subsection 4.1 of this Methodology.

If the participants of competitive bidding prepare their accounting statements in accordance with the rules of accounting standards other than the Russian accounting standards (hereinafter referred to as RAS), the participant’s figures found in the IFRS (International Financial Reporting Standards) financial statements, particularly: in the form “Statement of Financial Position” and in the form “Income statement”, shall be used in order to calculate its financial resources availability. If the participant of competitive bidding (non-resident of the Russian Federation) prepares the statements in accordance with the rules of accounting standards other than RAS or IFRS, then its figures found in the accounting statements and are similar to the figures found in RAS or IFRS according to Table 3 (subsection 4.2 of this Methodology) to be filled by the participant of competitive bidding shall be used.

 In case if, pursuant to the laws, the participant of competitive bidding shall not have the responsibility to keep accounting records and does not keep accounting records according to the provisions of the Federal law “On Accounting”, it shall present the records in the form as per Table 1 (subsection 4.3 of this Methodology) within the application, signed by the representative of the participant of competitive bidding.

1. **Calculation methodology.**

For general calculation of a company's financial resources availability, its main performance indicators shall be used, such as:

* Equity-assets ratio;
* Current assets coverage ratio;
* Factor of comparability of annual revenue from the main activity with price of the contract;
* Interest coverage factor.

The indicators shall be calculated for the expired financial year and for the expired period of a financial year (6 months of the current financial year/9 months of the current financial year). The financial year means a legally established one-year period which shall be represented in the statement of performance results of business entities having different legal forms of incorporation in accordance with accounting (financial) standards.

When using the accounting (financial) statements prepared in accordance with RAS to calculate the financial resources availability for the participants of competitive bidding, the following shall be used:

statements for the expired financial year on the basis of the accounting (financial) statements with an acceptance note made in a tax office, or in case of submission of an electronic version of the statement to a tax office, then with attached receipt of acceptance or entry confirmation, which is also certified by auditors (if certification of the statements of a company by external auditors is required, and anticipation of the terms established by the laws for the receipt of such statement),

statements for the expired period of a financial year (6 months of the current financial year/9 months of the current financial year) on the basis of the interim accounting (financial) statements signed by the manager of a company.

If the deadline for application submission falls within the period from January 1 to March 31 of the current year, then the statements for the previous expired financial year and statements for 9 months of expired financial year, for which the annual statements preparation is in progress, shall be used for calculation of the level of financial resources availability.

When using IFRS financial statements and/or other accounting (financial) statements to be prepared by the participants of competitive bidding (non-residents of the Russian Federation) in order to calculate the financial resources availability for the participants of competitive bidding, the following shall be used:

statements for the expired financial year signed by the manager of a company and certified by auditors (if certification of the statements of a company by external auditors is required, and anticipation of the terms established by the laws for the receipt of such statement)),

statements for the expired period of a financial year (6 months of the current financial year/9 months of the current financial year) signed by the manager of a company.

If applications are submitted in the quarter following the financial year, then the statements for the previous expired financial year and statements for 9 months of expired financial year, for which the annual statements preparation is in progress, shall be used for calculation of the level of provision with financial resources.

If the last expired period is 3 months of the current financial year, then calculation of the indicators shall be carried out only on the basis of the expired financial year.

In case if the organization of the participant of competitive bidding has been established in current year and as of the date of submitting the application does not have accounting (financial) statement for the expired financial year, then such participant of competitive bidding shall receive the score of 0 upon calculating the indicators for the expires financial year.

The accounting (financial) statements for the expired period of current financial year prepared in accordance with RAS:

* shall not be submitted if the deadline for application submission is on or before July 31 of the current year (excluding the cases when the organization of the participant of competitive bidding was created within the provided term: in this case such participant shall provide the report for the expired period of the current financial year);
* shall be submitted for 6 months, if the deadline for application submission is between July 31 and October 31 of the current year, inclusively;
* shall be submitted for 9 months if the deadline for application submission is after October 31 of the current year.

If the participant of competitive bidding in accordance with the legislation of the Russian Federation makes accounting statements as per OKUD 0503730 and 0503721 its accounting statement include no breakdown for the lines 210 and 290 by short-term and long-term investments, then such participant of competitive bidding shall additionally submit the reference with analysis of this lines as per the form of table 2 of subsection 4.1 of this Methodology, signed by the head of the participant of competitive bidding organization, as a part of the application.

The accounting (financial) statements for the expired period of current financial year prepared in accordance with IFRS standards and/or with other accounting (financial) statements to be prepared by the participants of competitive bidding (non-residents of the Russian Federation):

* shall not be submitted if the deadline for application submission is earlier than 60 days after the expiration of the first six months of a financial year (excluding the cases when the organization of the participant of competitive bidding was created within the provided term: in this case such participant shall provide the report for the expired period of the current financial year);
* shall be submitted for 6 months if the deadline for application submission is later than 60 days following the end of the first six months of a financial year;
* shall be submitted for 9 months if the deadline for application submission is later than 60 days following the end of the first nine months of a financial year.

If the participant of competitive bidding (non-resident of the Russian Federation) prepares the statements in accordance with the rules of accounting standards other than RAS or IFRS, then such participant of competitive bidding shall additionally submit as a part of its application a statement as per the form of table 3 of subsection 4.2 of this Methodology, signed by the head of the participant of competitive bidding organization.

1. **Equity-assets ratio.**

It shows, to what extent the company's assets are formed by its equity capital and to what extent the company is independent from external funding sources. It is calculated on the basis of data given in the form as per OKUD (All-Russia Classifier of Management Documentation) 710001 or the form “Statement of Financial Position”, according to the following formula:

EAR = 

where:

СК means equity capital (line 1300 “Total capital” (OKUD 0710001) or line “Total equity” (form “Statement of Financial Position”)),

ВБ means balance currency (total result) (line 1600 “Balance (assets)” (OKUD 0710001), or line “Total assets” (form “Statement of Financial Position”)).

line 1300 = line 1310 + line 1320 + line 1340 + line 1350 + line 1360 + + line 1370.

The data according to the lines of the accounting forms in round brackets shall be introduced to the calculation as negative values.

Considering that the accounting (financial) statements for certain types of companies (small business entities, non-commercial organizations, companies using simplified taxation system) may contain consolidated indicators, which include several figures (without their detailed specification) with specification of the line code for the value having the highest specific weight as part of the consolidated indicator, or have partially detailed specification, then only lines included into the accounting (financial) statements of such company shall be used to calculate capital indicators (line 1300) for such companies. The empty lines shall have the value equal to 0.

1. **Current assets coverage ratio.**

It shows, to what extent the current assets are formed by the equity capital. It is calculated on the basis of data given in the form as per OKUD (All-Russia Classifier of Management Documentation) 710001 or the form “Statement of Financial Position”, according to the following formula:

CACR = ,

where:

СК means equity capital (line 1300 “Total capital” (OKUD 0710001) or line “Total equity” (form “Statement of Financial Position”)),

*ВнОбА* means non-current assets (line 1100 “Total non-current assets” (OKUD 0710001) or line “Total non-current assets” (form “Statement of Financial Position”)),

*ВнОбА* means current assets (line 1200 “Total current assets” (OKUD 0710001) or line “Total current assets” (form “Statement of Financial Position”)),

line 1100 = line 1110 + line 1120 + line 1130 + line 1140 + line 1150 + line 1160 +line 1170 + line 1180 + line 1190,

line 1200 = line 1210 + line 1220 + line 1230 + line 1240 + line 1250 + line 1260,

line 1300 = line 1310 + line 1320 + line 1340 + line 1350 + line 1360 + line 1370.

The data according to the lines of the accounting forms in round brackets shall be introduced to the calculation as negative values.

Considering that the accounting (financial) statements for certain types of companies (small business entities, non-commercial organizations, companies using simplified taxation system) may contain consolidated indicators, which include several figures (without their detailed specification) with specification of the line code for the value having the highest specific weight as part of the consolidated indicator, or have partially detailed specification, then only lines included into the accounting (financial) statements of such company shall be used to calculate non-current assets indicators (line 1100), current assets indicators (line 1200) and capital indicators (line 1300) for such companies. The empty lines shall have the value equal to 0.

1. **Annual core activity revenue to contract price ratio.**

It characterizes the comparability of the price of the contract to be concluded according to the results of the competitive bidding process with the amount of revenue from the main activity for the corresponding period. It is calculated on the basis of data given in the form as per OKUD (All-Russia Classifier of Management Documentation) 0710002 or the form “Income Statement”, according to the following formula:

RCR = ,

where:

Revenue - (line 2110 “Revenue” (OKUD 0710002) or line “Revenue” (form “Income Statement”)) - sum of revenue figures for the expired financial year and for the expired period of a financial year (6 months of the current financial year/9 months of the current financial year) is used.

P is a period of fulfilling contractual obligations, excluding warranty obligations, designer supervision, adjustment supervision (in months),

А – number of months corresponding to expired financial year (12 months). If organization of the participant of competitive bidding has been established in this expired financial year, then A = number of months, starting from the month of establishment of the participant of competitive bidding organization, until December (inclusive),

B is a number of months corresponding to the expired period of a financial year (6 or 9 months). If calculation is carried out only for the expired financial year, then B = 0. If organization of the participant of competitive bidding has been established in this expired period of the financial year, then B = number of months, starting from the month of establishment of the participant of competitive bidding organization, until the last month of expired period of the financial year (inclusive).

S - IMP, excl. VAT.

Ксв is calculated on the basis of data about total revenue: revenue gained for the expired financial year and for the expired period (6 months of the current financial year/9 months of the current financial year). Thus, calculation of RCR is carried out once, for 2 periods at the same time.

1. **Interest coverage factor.**

It measures the company’s ability to pay annual interest for its obligations. It is calculated on the basis of data given in the form as per OKUD (All-Russia Classifier of Management Documentation) 0710002 or the form “Income Statement”, according to the following formula:

ICF = 

where:

П means profit (loss) before taxation (line 2300 “Profit (loss) before taxation” (OKUD 0710002) or line “Profit/(loss) before income tax” (form “Income Statement”)),

ПУ means interests payable (line 2330 “Interest payable” (OKUD 0710002) or line “Finance costs” (form “Income Statement”)).

line 2300 = (line 2110 + line 2310 + line 2320 + line 2340) – (line 2120 +line 2210 +line 2220 + line 2330 +line 2350)

the figure stated in line 2330 / “Finance costs” shall always be taken at absolute value.

when calculating the value of row 2300 manually, figures stated at rows 2120, 2210, 2220, 2350 shall also be taken at absolute value.

If value of line 2330 / “Finance costs” is 0 and value of line 2300 / “Profit/(loss) before income tax” is positive, then the indicator weights 10 points.

If value of line 2330 / “Finance costs” is 0 and value of line 2300 / “Profit/(loss) before income tax” is negative or equal to “0”, then the indicator weights 0 points.

Considering that the accounting (financial) statements for certain types of companies (small business entities, non-commercial organizations, companies using simplified taxation system) may contain consolidated indicators, which include several figures (without their detailed specification) with specification of the line code for the value having the highest specific weight as part of the consolidated indicator, or have partially detailed specification, then only lines included into the accounting (financial) statements of such company shall be used to calculate profit (loss) before taxation (line 2300) for such companies. The empty lines shall have the value equal to 0.

1. **Indicators calculation criteria**

The following system is used for calculation of financial resource availability for the participants of competitive bidding:

|  |  |  |
| --- | --- | --- |
| **Ratio**  | **IMP, million rub. incl. VAT** | **Ratio value and score used in the assessment** |
| Equity-assets ratio (EAR) | IMP ≤ 500  | more than 0.2030 points | 0.20-0.1020 points | 0.09-0.0610 points | less than 0.060 points |
| IMP > 500  | more than 0.2530 points | 0.25-0.15 20 points | 0.14-0.0810 points | less than 0.080 points |
| Current assets coverage ratio (CACR) | IMP ≤ 500  | more than 0.0825 points | 0.08– 0.0520 points | 0.04 – 0.02 10 points | less than 0.02 0 points |
| IMP > 500  | more than 0.1025 points | 0.10 – 0.0620 points | 0.05 – 0.03 10 points | less than 0.03 0 points |
| Annual core activity revenue to contract price ratio (RCR)  | IMP ≤ 500  | more than 1.5025 points | 1.50 – 1.2015 points | 1.19 – 0.5010 points | less than 0.500 points |
| IMP > 500  | more than 1.5025 points | 1.50 – 1.2015 points | 1.19 – 0.5010 points | less than 0.500 points |
| Interest coverage factor (ICF) | IMP ≤ 500  | more than 2.0020 points | 2.00-1.5010 points | 1.49-1.005 points | less than 1.000 points |
| IMP > 500  | more than 3.0020 points | 3.00-2.0010 points | 1.99-1.005 points | less than 1.000 points |

The score (a number of points) assigned to all financial indicators shall be summed up.

However the score (summed up score) based on the indicators EAR, CACR and ICF for the expired financial year shall have specific weight of 0.6, and the score based on EAR, CACR and ICF for the expired period (6 months of the current financial year / 9 months of the current financial year) shall have specific weight of 0.4.

If it is necessary to evaluate the availability of financial resources for the expired financial year and for 3 months of the current financial year, then the score assigned to the participant on the basis of EAR, CACR and ICF shall have specific weight of 1.0, and values for 3 months of the current financial year shall not be considered in calculation.

No adjustment with the use of specific weights shall be applied to the Annual core activity revenue to contract price ratio (RCR). When calculating the integral indicator of the availability of financial resources, RCR based evaluation shall be carried out separately.

Total value of the indicator of the competitive bidding participant’s financial resources availability is the sum of EAR, CACR and ICF adjusted for specific weight and the scores based on RCR.

In order to assign the score, the resulted financial indicators of a company shall be rounded according to the general rules of rounding to two decimal places.

An example of calculation of the integral indicator of the availability of financial resources Zi:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Participant of competitive bidding | Expired period | Sum of scores of the participant of competitive bidding for the expired year based on EAR, CACR and ICF | Sum of scores of the participant of competitive bidding for the expired period based on EAR, CACR and ICF | Score of the participant of competitive bidding based on RCR | Financial resources availability indicator  |
| *I* | financial year | X | - | W | Zi= X\*1.0 + W |
| *I* | 3 months of the current financial year | X | shall not be calculated | W | Zi= X\*1.0 + W |
| *I* | 6 months of the current financial year | X | Y | W | Zi= X\*0.6 + Y\*0.4+ W |
| *I* | 9 months of the current financial year | X | Y | W | Zi= X\*0.6 + Y\*0.4+ W |

The higher the value of Zi indicator, the more stable the financial standing of the company. Risks of the company’s failure to fulfill its obligations under the contracts to be concluded with the customer in full and in time due to insufficient financial resources are reduced as value of this indicator grows.

The limit value of Zi indicator (with value below it the participant of competitive bidding will be denied of participation in the competitive bidding) for procurement of products with the initial (maximum) price of the contract amounting to 10 million rubles with VAT and more shall be equal 30 points.

At the Customer’s discretion, due to weak competition, when competitive bidding procedures are held in respect of goods with IMP at 10 million rubles or over, including VAT, except special biddings, the procurement documentation shall stipulate that a competitive bidding participant, in the event the contract is awarded to it, shall provide a higher amount of contract performance security if such participant’s financial resources are insufficient (Zi threshold value within 20 to 30 points, inclusive); such higher contract performance security shall be determined as follows:

 For competitive bidding procedures with IMP between 10 million rubles including VAT (inclusive) up to 100 million rubles including VAT, if the procurement documentation for such competitive bidding procedure sets forth no requirement regarding provision of contract performance security:

OДi = (30 - Zi) %

 For competitive bidding procedures with IMP at 10 million rubles including VAT (inclusive) or over, if a requirement regarding provision of contract performance security is set forth:

ОДi = ОДд \*(1 + 0.1\*(30 – Zi)),

where ОДi is contract performance security (in % of the contract price) to be provided by the competitive bidding participant to which the contract is awarded, in case of lack of the required level of financial resources;

Zi is the indicator of this participant’s financial resources (between 20 and 30 points, inclusive),

ОДд is the required amount of contract security, %.

1. **Peculiarities and procedure for comparison of values (lines) of accounting (financial) statements and the specifics of certain application form**
2. **Comparison of values (lines) of accounting statements submitted in the forms as per OKUD 0710001 and 0710002 and values of statements of budgetary institutions/organizations presented in forms as per OKUD 0503730 and 0503721**

In calculation of values of availability of financial resources of budgetary institutions/organizations the formulas in accordance with section 2 of this Methodology shall be used. Whereas instead of the lines of accounting (financial) statement as per OKUD 0710001 and 0710002 the relevant codes of lines (sums of lines) of accounting statements as per OKUD 0503730 and 0503721 according to Table 1 of this section shall be used.

|  |  |
| --- | --- |
| Accounting (financial) statements (OKUD 0710001 and 0710002) | Accounting statements of budgetary institutions/organizations (OKUD 0503730 and 0503721) |
| Form of statements | Code of line of the statements form | Form of statements  | Code of line of the statements form |
| 1 | 2 | 3 | 4 |
| OKUD 0710001 | 1100  | OKUD 0503730 | Sum of lines (030 + 060 + 070 + 090 + 100 + 210 (in the part of long-term investments\*) + 290 (in the part of long-term investments\*)) |
| OKUD 0710001 | 1200  | OKUD 0503730 | Sum of lines (080 + 140 + 170 + 210 (in the part of short-term investments\*) + 230 + 260 + 290 (in the part of short-term investments\*) + 310 + 320 + 330 + 370 + 380) |
| OKUD 0710001 | 1300  | OKUD 0503730 | 620» |
| OKUD 0710001 | 1600  | OKUD 0503730 | 410 |
| OKUD 0710002 | 2110  | OKUD 0503721 | Sum of lines (030 + 040) |
| OKUD 0710002 | 2300  | OKUD 0503721 | 301 |
| OKUD 0710002 | 2330  | OKUD 0503721 | 190 |

\* if no breakdown of the lines 210 and 290 in the statements of budgetary organization/institution by short-term and long-term investments, then Table 2 of this section to be filled and submitted additionally by such organization / institution shall be used in calculation.

Table 2

Reference for types of investments by financial indicators of accounting (financial) statements to be made in accordance with RAS (OKUD 0503730)

|  |  |  |
| --- | --- | --- |
| **Lines of accounting (financial) statements (OKUD 0503730)** | **Types of investments** | **Values, thous. roub.** |
| 210 “Financial investments” | long-term investments |  |
| short-term investments |  |
| 290 “Settlements with respect to loans, borrowings”  | long-term investments |  |
| short-term investments |  |

* 1. **Comparison of finance results of the participant of competitive bidding (non-resident of the Russian Federation)**

Table 3

Form of comparison of finance results of the participant of competitive bidding (non-resident of the Russian Federation) with figures given in the financial statements in accordance with RAS or IFRS

| **Lines of accounting (financial) statements (OKUD 0710001 and 0710002)**  | **Name of lines of accounting (financial) statements in compliance with IFRS** | **Item (line) of the accounting (financial) statements of the participant of competitive bidding (non-resident of the Russian Federation) who prepares the statements different from the RAS or IFRS financial statements** |
| --- | --- | --- |
| 1100 | Total non-current assets  |  |
| 1200 | Total current assets |  |
| 1300 | Total equity |  |
| 1600 | Total assets |  |
| 2110 | Revenue |  |
| 2300 | Profit/(loss) before income tax |  |
| 2330 | Finance costs |  |

**4.3 Form for the provision of information by the participant of competitive bidding without responsibility of keeping accounting record and not keeping accounting record under the provisions of the Federal law “On Accounting”**

Table 4

Statement on the financial indicators of the participant of competitive bidding

| **Name of the indicator** | **Value of the indicator\*** |
| --- | --- |
| for the expired financial year | for the expired period of the current financial year  |
| Equity capital |  |  |
| Total assets |  |  |
| Fixed assets |  |  |
| Current assets |  |  |
| Income |  |  |
| Income (losses) before taxes  |  |  |
| Interest to pay  |  |  |

\* The said indicators are calculated and filled in in the order similar to the order of calculating respective indicators provided by the Russian Accounting Standards set out in Section 2 of the Methodology.

**5. Row codes in the accounting statements forms**

Table 1

Row codes in the accounting statements forms of RAS (OKUD 0710001 and 0710002)

| **Row name**  | **Code** |
| --- | --- |
| **OKUD 0710001:** |
| BALANCE SHEET | 1000 |
| Total non-current assets | 1100 |
| Intangible assets | 1110 |
| Results of Research and Development | 1120 |
| Intangible development assets | 1130 |
| Tangible development assets | 1140 |
| Fixed assets | 1150 |
| Income-bearing investments in tangible assets | 1160 |
| Financial investments | 1170 |
| Deferred tax assets | 1180 |
| Other non-current assets | 1190 |
| Total current assets | 1200 |
| Reserves | 1210 |
| Value-added tax on acquired values | 1220 |
| Accounts receivable | 1230 |
| Financial investments (excluding cash equivalents) | 1240 |
| Cash and cash equivalents | 1250 |
| Other current assets | 1260 |
| BALANCE (assets) | 1600 |
| TOTAL capital | 1300 |
| Authorized capital (joint-stock capital, authorized fund, contributions of partners)  | 1310 |
| Own shares purchased from other shareholders | 1320 |
| Revaluation of non-current assets | 1340 |
| Capital surplus (without revaluation)  | 1350 |
| Reserve capital | 1360 |
| Unallocated profits (uncovered loss)  | 1370 |
| Long-term borrowings | 1410 |
| Deferred tax liabilities | 1420 |
| Estimated liabilities | 1430 |
| Other long-term liabilities | 1450 |
| TOTAL long-term liabilities | 1400 |
| Short-term borrowings | 1510 |
| Short-term accounts payable  | 1520 |
| Deferred income | 1530 |
| Estimated liabilities | 1540 |
| Other short-term liabilities | 1550 |
| TOTAL short-term liabilities | 1500 |
| BALANCE (liabilities) | 1700 |
| **OKUD 0710001:** |
| STATEMENT OF PROFIT AND LOSS  | 2000 |
| Revenues | 2110 |
| Cost of sales | 2120 |
| Gross profit (loss) | 2100 |
| Commercial expenses | 2210 |
| Administrative expenses | 2220 |
| Profit (loss) from sales | 2200 |
| Participation capital | 2310 |
| Interest receivable | 2320 |
| Interest payable | 2330 |
| Other income | 2340 |
| Other expenses | 2350 |
| Profit (loss) before taxation | 2300 |
| Current profit tax | 2410 |
| Permanent tax liabilities (assets) | 2421 |
| Changes in deferred tax liabilities | 2430 |
| Changes in deferred tax assets | 2450 |
| Other | 2460 |
| Net profit (loss) | 2400 |
| Surplus on revaluation of non-current assets exclusive of net profit (loss) | 2510 |
| Surplus on other transactions exclusive of net profit (loss) for the period  | 2520 |
| Total profit/loss for the period | 2500 |
| Base profit (loss) per share | 2900 |
| Diluted profit (loss) per share | 2910 |

Table 2

Row codes in RAS accounting statements forms (OKUD 0503730 and 0503721)

| **Row name**  | **Code** |
| --- | --- |
| **OKUD 0503730:** |
| Fixed assets (residual cost) | 030 |
| Intangible assets (residual cost) | 060 |
| Non-produced assets | 070 |
| Inventory stock | 080 |
| Investments into non-financial assets | 090 |
| Non-financial assets in transit | 100 |
| Costs related to manufacture of finished products, performance of work, rendering services | 140 |
| Funds of the institution | 170 |
| Financial investments | 210 |
| Expenses by income | 230 |
| Settlements related to advances paid | 260 |
| Settlements with respect to loans, borrowings | 290 |
| Settlements with subsidiary persons | 310 |
| Settlements related to damage and other income | 320 |
| Other settlements with debtors | 330 |
| Investments to financial assets | 370 |
| Settlements related to payments for budgets | 380 |
| Balance | 410 |
| Financial result of the economic entity | 620 |
| **OKUD 0503721:** |
| STATEMENTS OF FINANCIAL RESULTS OF ACTIVITIES OF THE INSTITUTION |  |
| Income related to property | 030 |
| Income related to provision of commercial services (work) | 040 |
| Servicing of debentures | 190 |
| Operations result before taxation | 301 |