

**REGULATION**

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**ON THE PROCEDURE FOR ACCOUNTING FOR INVENTORIES**

**Karaganda**

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## 1 Scope

1.1 This Regulation defines the internal procedure for accounting for inventories used in the NPJSC “Abylkas Saginov Karaganda Technical University” (hereinafter-the University).

1.2 The requirements of this Regulation apply to the work of the accounting department.

1.3 This Regulation has the status of an internal regulatory document and is mandatory for execution.

Inventory accounting is conducted in accordance with the requirements of IFRS (IAS) 2 "Inventories".

## 2 Terms, definitions and abbreviations

The reserves of a legal entity are short-term assets in the form of:

- 1) raw materials, materials, spare parts intended for use in the process of providing educational, research, scientific and technical services, as well as in administrative, economic and other types of activities;
- 2) of goods purchased and stored for resale;
- 3) of goods in the process of production for future sale.

## 3 Classification

The reserves of a legal entity are divided into the following groups:

Name of the group	Appointment
Items	include inventory purchased for resale
Raw materials and supplies: - materials for the publishing house; - food products; - construction materials, electrical goods; - materials for educational purposes; - materials for computing and office equipment; - materials for the library; - inventory and household accessories; - image products; - other raw materials and supplies; - household goods; - soft inventory.	includes inventory used directly in the operational process and for internal use.
Fuel	includes fuel and POL and lubricants.
Other materials	this group includes other materials that are not included in the above groups.
Raw materials	this group includes raw materials used in the production of finished products
Purchased semi-finished products and components	they are used for educational, scientific, and laboratory equipment;
Building materials	this group includes construction materials used for their own needs

Strict reporting forms	this group includes forms of strict reporting (diplomas, inserts for diplomas, certificates No. 3, appendices to diplomas, etc.)
Spare parts	they are used for educational, scientific, laboratory equipment and motor transport.
Finished products	products and semi-finished products of own production, accepted by the customer or to the warehouse of the organization, which are a product with a fully finished processing (complete set)
Work in progress	unfinished products that are at various stages of the production process.

Soft inventory – inventory ready-to-use items that are operated for a relatively long time in direct contact with the human body:

- bed linen items (pillowcases, duvet covers, sheets, mattress pads, bedspreads);
- bedding (mattresses, blankets, pillows, sleeping bags, etc.);
- clothing, overalls, uniforms, uniforms (all types and items of clothing);
- shoes, including specialized ones (all types of shoes);
- sports uniforms and shoes;
- personal property.

Analytical accounting of soft inventory in operation is carried out by the accounting department according to the names of items, quantity, their cost, groups and financially responsible persons.

Analytical accounting of food products is conducted in a separate 1C database: The catering company is in the process of production, and in the general accounting database, accounting is carried out in aggregate terms for financially responsible persons.

## **4 Initial recognition**

### 4.1 Accounting principles

Inventories are recognized in accounting when the following conditions are met:

- the moment of transfer of ownership of the reserves to a legal entity has come, i.e. all the risks and benefits of owning the asset have been transferred;
- their cost can be reliably estimated;
- there is a high probability of obtaining economic benefits from their use in the future.

Reserves, the value of which is determined in a foreign currency, are estimated in tenge by recalculating the amount in a foreign currency at the exchange rate effective on the date of transfer of ownership of these reserves.

In some cases, the ownership right passes when the inventory is delivered to the territory of a legal body, in other cases, the transfer of risks and benefits associated with ownership occurs at the time of shipment of inventory from the supplier. The current location of reserves at the reporting date is not a determining factor for the recognition of reserves and their attribution to assets. A legal body recognizes the

acquired assets as reserves on the basis of the transfer of ownership or transfer of property risks, even if such stocks are not physically delivered (stocks in transit).

The costs of purchasing inventory include the purchase price, import duties and other non-refundable taxes, except for the value added tax calculated in connection with the availability of exempt turnover, transportation, processing and other costs directly related to the acquisition of inventory. Trade discounts, refunds and other similar items are deducted when determining the purchase costs.

## **5 Cost of inventory**

The cost of inventory at initial recognition includes all acquisition costs, processing costs and other costs incurred in order to deliver the inventory to its current location and condition of the inventory.

### **5.1 Purchased inventory**

The following costs are included in the cost of purchasing inventory:

- amounts that are paid in accordance with the contract to the supplier, minus discounts;
- amounts of customs duties on import and non-refundable taxes;
- transportation and procurement costs - the costs of procurement of stocks, payment of tariffs (freight) for loading and unloading operations and transportation of stocks by all means of transport to the place of their use;
- costs of insurance of risks of transportation of stocks;
- remuneration paid to the intermediary organization through which the inventory was purchased, which is distributed to the cost of several types of inventory in proportion to the specific weight;
- other costs that are directly related to the acquisition of stocks and bringing them to a condition suitable for use for planned purposes.

Trade discounts, refunds and other similar items are deducted when determining the cost of purchasing inventory.

If the inventory is purchased on a deferred payment basis, that is, the agreement actually contains a financing element, then the cost of the inventory is determined as the discounted value of future cash payments related to the repayment of obligations for the purchased inventory. The difference between the purchase price on the terms of a regular trade loan and the amount paid is recognized as a finance cost during the financing period.

The cost of purchased stocks does not include the costs of conducting market research, searching for and selecting a supplier, attracting consultants, etc.

Borrowing costs for the acquisition of inventory ready for use for its intended purpose or sale, as well as for the production or manufacture of inventory in a short period of time are not included in the cost of inventory, but are recognized as financial expenses in the period to which they relate.

The cost of inventories purchased in a foreign currency is not subsequently adjusted for exchange differences arising from the initial recognition of these reserves until the repayment of the corresponding liabilities.

Exchange differences arising from the translation of liabilities at rates different from the rates at which they were initially recognized are accounted for as other income and expenses of the period to which they relate.

#### 5.2 Gratuitously received stocks

In the case of gratuitous receipt (gift or as a donation), the cost of inventory is estimated at the market value at the date of recognition of inventory in accounting.

#### 5.3 Stocks identified as a result of inventory and liquidation of property

Excess inventory identified as a result of inventory is recognized at the cost of similar inventory acquired by the latter, if such acquisitions were made in the current reporting period. In other cases, the surplus is accounted for at market value.

The cost of spare parts, parts, components obtained as a result of the liquidation of fixed assets and other property is recognized at zero cost.

In accordance with the requirements of IFRS (IAS) "Inventories", inventories are recognized at the lower of two values: at cost or at net selling price, respectively, since the legal entity has already consumed most of the benefits of inventories as part of fixed assets during the use of the asset and the cost of inventories is difficult to estimate at the time of separation of this asset, it is assumed that the inventories have a non-significant or zero cost.

## **6 Inventory and household supplies accounting**

Regardless of the service life (which may exceed one year), the inventory of household accessories includes reusable stocks:

- special and sanitary clothing, special shoes;
- soft equipment (bedding, tires, etc.);
- kitchen and dining equipment, as well as table linen;
- household tools and appliances.

Inventory and household accessories are considered to be in operation from the moment of their release from the warehouse of the subdivision of the legal entity responsible for providing inventory for the needs of operating activities (to the sub-account of the materially responsible persons, directly to the workplace, etc.).

Inventory, stationery and household supplies are written off from their accounting accounts in the following cases:

- those that have become unusable after the expiration of the storage (use) periods;
- when identifying shortages, theft or damage, including as a result of accidents, fires, natural disasters;
- when issued for use/operation, if the useful life of these reserves is less than or equal to 1 year.

A legal body writes off stocks (inventory and household accessories) that have been put into operation and whose useful life exceeds 1 year, after the useful life of these stocks.

When issuing stocks, a legal entity moves from one division to another division for materially responsible persons.

The write-off of materials of a legal body is carried out on the basis of an act for the write-off of stocks according to the established norms of consumption of raw materials and materials. The act specifies the name, quantity, accounting price and amount for each item.

Shortages and theft of material reserves when identifying the perpetrators are collected from them at cost and the restoration of value added tax, in the absence of specific perpetrators, it is written off to the account 7480 "Other expenses" with the restoration of VAT.

## **7 Accounting for the internal movement of inventory**

The internal movement of stocks is understood as their movement within one legal entity.

Accounting of stocks transferred/accepted for responsible storage or processing.

When transferring stocks to responsible storage, the legal entity transfers all the risks associated with the possession and use of these stocks. However, the legal body retains the benefits and the right to dispose of reserves, and therefore these reserves are not excluded from the balance sheet accounts of the legal body.

### **7.1 Accounting of stocks received for responsible storage or processing**

When a legal body receives stocks for responsible storage, the ownership of this property does not pass to the legal body, therefore, stocks should not be recognized on the balance sheet of the legal body, off-balance sheet accounting is maintained for them.

## **8 Subsequent recognition**

Reserves must necessarily be recognized at the lower of the two values:

- production costs;
- possible net realisable value.

Accounting at the net selling price — this is the estimated selling price in the ordinary course of business, less possible costs for completion and implementation. The net selling price of existing inventory refers to the net amount that the legal entity expects to gain from their sale in the ordinary course of business. The net selling price of inventories may differ from the fair value less the cost of selling them

The possible net realizable value is the estimated selling price under normal conditions, minus the possible costs of performing the work and the possible costs of implementation.

The practice of writing off inventories below cost to the level of net realisable value is consistent with the principle that assets should not be accounted for at a value exceeding the amount that is expected to be received from their sale or use.

The cost of inventories may be non-recoverable, that is, the expected amounts from the sale or use of such inventories are lower than their cost, in cases where:

- stocks are damaged;
- completely or partially outdated;
- the selling price of stocks decreased;

- the reserves have been put into operation, the useful life of which exceeds one year;
- the possible costs of completing or implementing the sale have increased.

In such cases, the legal entity writes off the damaged, illiquid, operated, obsolete reserves to the net realizable value as of the date of preparation of the financial statements.

The write-off of the cost of inventories to net realizable value is accounted for as part of the expenses of the reporting period.

Write-off is made for each item number (item by item) or in groups, if it is possible to combine similar or related items (stocks related to the same product range, etc.).

## **9 Methods for calculating the cost of inventories**

When assigning the cost of inventory to expenses, a legal body uses:

Weighted average cost method – the cost of each product is determined by the weighted average cost of similar products available at the beginning of the period and purchased or manufactured during the period.

The weighted average cost method is the most convenient and labor-intensive for accounting, it smoothes the factor of changes in inventory prices during the reporting period.

## **10 Termination of recognition**

After the commissioning/use of inventory, the amount for which they were accounted for must necessarily be recognized as an expense in the period when the corresponding income from the provision of services (consumption for internal use) is recognized.

The amount of partial write-off of the cost of inventories to the possible net realizable price due to damage, obsolescence, non-liquidity is recognized as an expense under the "Other expenses" account during the period of write-off.

When identifying a shortage of inventory, according to the results of the inventory, the legal entity reflects this fact in the financial statements during the period of detection of the lack of inventory.

In a legal body, the following types of inventory disposal are distinguished:

- 1) write-off of inventory into production, i.e. use in the sale of goods and services;
- 2) inventory sales;
- 3) under a gift agreement or free of charge;
- 4) other disposal of inventory as a result:
  - expiration of storage periods, obsolescence, other cases of loss of consumer properties;
  - identifying shortages during inventory;
  - embezzlement;
  - damage to stocks in case of accidents, fires, natural disasters.

The amount of partial write-off of the cost of inventories to the possible net realizable price due to damage, obsolescence, non-liquidity is recognized as an expense under the "Other expenses" account during the period of write-off.

When identifying a shortage of inventory, according to the results of the inventory, the legal entity reflects this fact in the financial statements during the period of detection of the lack of inventory. The lack of identification of the guilty person is compensated at the expense of the guilty person.

### **11 The procedure for creating and accounting for reserves for possible write-off to the net selling price of inventories**

Purpose of creating reserves. The cost of inventories may not be recoverable in the event of their damage, complete or partial obsolescence, or a decrease in their selling price. The cost of inventory may also be non-recoverable in the event of an increase in the estimated costs of completing production or the estimated costs of selling.

The write-down of inventories below cost to the level of net selling price is consistent with the principle that assets should not be accounted for at a cost exceeding the amount that is expected to be received from their sale or use.

To reflect the value of such assets in the financial statements, provisions are created for write-off to the net selling price.

Estimates of the net selling price are based on the most reliable available confirmation of the amount that can be obtained from the sale of inventory at the time of making such estimates. Estimates of the net selling price also take into account the purpose of the available stock.

The legal entity estimates the amount of the required reserve for write-off to the net selling price at the end of each reporting period (year). In each subsequent period, the net selling price is estimated anew.

For inventories that a legal entity sells in the ordinary course of business, the reserve is estimated by comparing the estimated selling price minus the costs of sale and, if necessary, the costs of bringing it to a condition suitable for sale in the ordinary course of business with the actual cost price. In case of excess, a reserve is created for writing off inventory to the net selling price.

A reserve is not created for the inventory that is supposed to be used in the production process if it is expected that the services for which they will be used can be sold at the price of the corresponding cost price or above the cost price. Otherwise, a reserve is created for such reserves in the amount of the difference between the cost at which they are recorded in the accounting accounts and the net selling price. In such circumstances, the current cost of replacing inventory may be the best existing measurement of its possible net selling price.

Determination of the need to create a reserve is carried out for each unit of reserves separately. In certain circumstances, it is more appropriate to assess the reserve for the depreciation of inventories to the net selling price for a group of similar or related items.



## 12 Accounting of finished products

Finished products - the final product of the production process of a legal body. These are products that are fully processed, meet the requirements of standards and technical conditions accepted in a legal entity and delivered to the finished product warehouse.

A legal body manufactures products both for its own needs (use in the educational process), and for further implementation on the side of planned applications being developed, service notes on the assortment, the number of products to be produced, constantly paying great attention to the issues of studying the quality of products, expanding its range, being equal to the needs of the market for providing educational services.

### 12.1 Tasks of accounting for finished products:

1. Systematic control over the output of finished products, the state of their stocks and safety in warehouses, the volume of work performed;
2. Timely and correct documentation of the shipped products (works, services), clear organization of settlements with customers;
3. Control over the implementation of the plan of supply contracts for the volume and range of products sold;
4. Timely and accurate calculation of the amounts received for the sale of products, the actual costs of its production and sale, calculation of profit amounts.

The volume of sales includes the products shipped and released, the work performed, regardless of whether the payment is credited or not to the settlement account of a legal entity or advances are received.

### 12.2 Accounting for the receipt of finished products

The finished products must be delivered to the warehouse in the sub-report to the materially responsible person.

A legal body provides a monthly report on the output of finished products. Reports should be linked to the terms of shipment of finished products, which allows you to monitor the fulfillment of contractual obligations to buyers and customers. The released finished products are transferred from the sphere of production to the sphere of circulation.

Delivery of finished products from production to the warehouse is made out by the production report for the shift. It is signed by the head of production (an employee of the production shop) or another financially responsible person who has accepted the products for storage.

The services rendered and the work performed are recorded by acceptance invoices.

In the accounting department, on the basis of delivery invoices, cumulative statements of the output of finished products for the month are kept.

The active synthetic account "Finished products" is intended for accounting of finished products in the warehouse. It summarizes information about the availability and movement of finished products and goods in the warehouse.

### 12.3 Evaluation of finished products, its nomenclature

Finished products are accepted for accounting at the actual cost price.

The actual cost of finished products can be calculated only at the end of the reporting period (month). The movement of products occurs daily (release, vacation, shipment, sale), therefore, a conditional assessment of products is necessary for current accounting. The current, daily accounting of the movement of finished products is carried out either at the planned production cost or at the contractual prices of the organization, called accounting.

The planned cost price or the contractual price of a unit of production is developed and approved by the organization independently. At the end of the month, the planned cost price should be brought to the actual cost by calculating the amounts and percentages of deviations for groups of finished products.

#### 12.4 The nomenclature of finished products

Of great importance for the correct organization of accounting for the movement of finished products is the development of its nomenclature, which is a list of names of types of products produced by a legal body. The basis for its compilation is the classification of finished products according to certain characteristics that allow distinguishing one product from another (name, brand, etc.). The item number can have a different number of digits and letters.

Structural divisions of a legal body:

1. The printing and multiplying workshop, when performing its functions, produces certain printed products, such as: the publication of textbooks, textbooks, monographs and collections of scientific papers and publications, leaflets, newspapers, magazines, brochures, etc.

2. When performing its functions, the public catering combine produces certain finished products, such as: first and second courses, salads, hot drinks and compotes, confectionery flour products.

#### 12.5 Documentation on the movement of finished products, their shipment and sale

Accounting of finished products in the warehouse is organized according to the operational accounting method, i.e. an electronic card of warehouse accounting of finished products is opened for each item number of the product. As the finished products are received and released, the material responsible person and the accounting department, based on the documents, records the number of valuables (arrival, expense) in the cards and calculates the balance after each entry.

On the basis of the warehouse accounting cards, the material responsible person submits monthly reports on the accounting of the remnants of finished products and their production and passes it to the accounting department. The release of finished products and its shipment are issued by a waybill for the holiday. According to it, in the warehouse accounting cards in the "expense" column, the quantity of released products is put down and the document is transferred to the accountant of the legal body for the extract of the corresponding document.

The materially responsible person at the production site completes the finished products for each internal application for transferring it to the divisions of the legal body.

The document is signed by the head of the legal body, the head of production and the financially responsible person of the recipient of the department. According to it,

the quantity of released products is entered in the "expense" column in the warehouse accounting cards and the document is transferred to the accountant of the legal body for issuing an expense document of the established form in the name of the recipient.

### 12.6 Accounting for product sales

The sale of finished products is carried out in accordance with the concluded contracts or by free sale.

In contracts for the supply of finished products, the supplier and the buyer are indicated, the necessary indicators for products, prices, discounts, capes, the payment procedure, the amount of VAT and other details.

The sale of products (works, services) is carried out by a legal body at prices that should ensure full reimbursement of the costs incurred by the legal body for their production, break-even of its activities. Prices for goods (works, services) produced within the scope of works (services) financed from the budget are set by a legal body in agreement with the authorized body of the relevant industry.

## 13 Correspondence of standard transaction accounts

### Correspondence of standard transaction accounts by account groups 1310 «Raw materials and supplies» and 1350 « Other reserves »

No.	Operation content	Correspondence of invoices	
		Debit	Credit
1	Purchase of materials and other stocks at the expense of accountable amounts	1310, 1350	1250
2	Receipt from subsidiaries, associated and joint organizations, branches and structural divisions	1310, 1350	3320,3330, 3340
3	Purchase of materials and other reserves from individuals	1310, 1350	3390
4	Purchase of materials and other reserves from suppliers	1310, 1350	3310
5	Recognition of expenses directly related to the delivery of materials and other inventory	1310, 1350	3390
6	Receipt of materials and other stocks due to payment for issued shares( participation shares), making contributions to the authorized capital	1310, 1350	5110
7	Gratuitous receipt of materials and other reserves:		
	- from individuals	1310, 1350	6220
	- from the organization	1310, 1350	6220
8	Recording of surplus materials and other reserves	1310,1350	6280
9	Markdown of materials to net realizable value	1360	1310, 1:
10	Waste materials have been registered	1350	8110,8:
11	Return of low-quality materials and other stocks to the reserves:		
	a) before paying their cost:		
	- for the contract price	3310	1310, 1350
	- for the amount of VAT	3310	1420
	б) after paying their cost:		
	- for the contract price	1280	1310,1350
	- for the amount of VAT	1280	1420
12	Write-off of materials and other inventory used for administrative expenses	7210	1310, 1350
13	Write-off of loss of materials and other reserves in central warehouses within the norms	7210	1310, 1350
14	Write-off of excess losses, damage and shortage of materials and other reserves, when the culprits are not identified	7470	1310, 1350
15	Gratuitous transfer of materials and other reserves	7410	1310, 1350
16	Write-off of materials as a result of natural disasters	7470	1310, 1350

17	Write-off of the cost of materials sold and other inventory	7410	1350, 1310
18	Write-off of materials and other inventory as a result of termination of operations	7510	1310, 1350
19	Write-off of materials and other reserves for production (if necessary)	8110,8310	1310, 1350
20	Write-off of materials and other stocks for general production expenses (if necessary)	8410	1310, 1350

### **Correspondence of accounts of standard operations on the "Finished products" account**

Operation content	Correspondence of invoices	
	Debit	Credit
Registration of finished products		8320
Write-off of the cost of products sold	7010	1320
Reflection of the cost of products sold, returned by customers	1320	7010
Recording of surplus finished products in warehouses	1320	6280
Gratuitous transfer of finished products	7410	1320
Write-off of finished products as a result of natural disasters	7470	1320
Shortage of finished products in warehouses in excess of the norms of natural loss:		
- when the culprits are not identified	7470	1320
- repayment at the expense of the perpetrators	1250	1320
Write-off of finished products in warehouses within the limits of natural loss rates	7470	1320

### **Correspondence of standard transaction accounts for account 1330 "Goods"**

No.	Operation content	Correspondence of invoices	
		Debit	Credit
1	Purchase of goods and services at the expense of the listed accountable amounts	1330	1250
2	Purchase of goods from individuals and organizations	1330	3310, 3390
3	Purchase of goods from subsidiaries, associates and joint ventures	1330	3320,3331
4	Gratuitous receipt of goods from individuals and organizations	1330	6220
5	The surplus of goods identified during the inventory has been recorded	1330	6280
6	Return of goods that do not meet the terms of delivery	3310	1330
7	Write-off of the cost of goods sold	7010	1330
8	Write-off of goods for administrative expenses	7210	1330
9	Losses of goods within the limits of natural loss rates	7470	1330
10	Losses of goods in excess of the norms of natural loss:		
	- when the culprits are not identified;	7470	1330
	- attributed to the perpetrators	1250	1330
11	Markdown of goods	1360	1330
12	Gratuitous transfer of goods	7410	1330
13	Write-off of goods as a result of natural disasters	7470	1330

### **Correspondence of accounts of standard operations under account 1340 "Work in progress"**

No.	Operation content	Correspondence of invoices	
		Debit	Кредит
1	Attribution of costs related to the production of products (works, services) to work-in-progress at the end of the reporting period	1340	8110,831
2	Transfer of the cost of work-in-progress to production accounting accounts at the beginning of the reporting period	8110,8310	1340
3	Reflection of losses from natural disasters	7470	1340
4	Write-off of work-in-progress due to the termination of the organization's activities	7510	1340

## Correspondence of standard transaction accounts under account 1360 "Reserves for inventory write-off"

No.	Operation content	Correspondence of invoices	
		Дебит	Кредит
1	A reserve has been created for the write-off of inventory	7420	1360
2	Write-off of the cost of inventories due to their impairment	1360	1310,1320,1330, 1350

### 14 POL write-off rates

Approved by the joint order of the Acting Minister of Transport and Communications of the Republic of Kazakhstan No. 611 dated August 8, 2013 and the Minister of Oil and Gas of the Republic of Kazakhstan No. 147 dated August 13, 2013

Brand of transport	Basic flow rate l/100 km	For work in the winter season up to 15%	Operat ion of transp ort in urban conditi ons from 0.6 to 1.0 million people up to 8%	Clim ate contr ol up to 5%	When driving on roads with a complex profile of more than 50 curves R less than 40 m per 10 km of the path, up to	When performi ng work that requires frequent technolo gical stops associat ed with loading and unloadin g, up to 10%	For intra- garage crossings, no more than 0.5%	Total fuel consumpti on allowance in summer, %	Summ er fuel consu mption rate l/100k m	Total fuel consumpti on allowance in winter, %	Winter fuel consum ption rate l/100k m
<i>GAZ 3110 (V 2,3)</i>	12.6	12	5		6	5	0.5	16.5	14.7	28.5	16.2
<i>GAZ 31105 (V 2,3)</i>	12.6	12	5		6	5	0.5	16.5	14.7	28.5	16.2
<i>GAZ 31029</i>	13	12	5		6	5	0.5	16.5	15.1	28.5	16.7
<i>NIVA 21213</i>	11.5	12	5		6	5	0.5	16.5	13.4	28.5	14.8
<i>UAZ 3303</i>	16.5	12	5		6	5	0.5	16.5	19.2	28.5	21.2
<i>KAMAZ 53215 (V 740,3)</i>	28	12	5		6	7	0.5	18.5	33.2	30.5	36.5
<i>GAZELLE 2705 (V 2,4)</i>	16.5	12	5		6	7	0.5	18.5	19.6	30.5	21.5
<i>GAZELLE 322132 (V 2,4)</i>	16.2	12	5		6	7	0.5	18.5	19.2	30.5	21.1
<i>TOYOTA Camry (V 2,4)</i>	11.1	12	5	2	6	5	0.5	18.5	13.2	30.5	14.5
<i>TOYOTA LC 200 (V 2,7)</i>	19.1	12	5	2	6	5	0.5	18.5	22.6	30.5	24.9
<i>SkodaSuperb B6 (V 1,8)</i>	9.4	12	5	2	6	5	0.5	18.5	11.1	30.5	12.3
<i>Skoda (V 1,6)</i>	8	12	5		6	5	0.5	16.5	9.3	28.5	10.3
<i>Bus PAZ -32053</i>	32	12	5		6	5	0.5	16.5	37.3	28.5	41.1
<i>Backhoe Loader EO-2626 based on</i>	5	12				7	0.5	7.5	5.4	19.5	6
<i>Kia Sorento</i>	8.8	12	5	2	6	5	0.5	18.5	10.4	30.5	11.5
<i>Diesel generator KIPOR KDE30SS3 (l/h)</i>	7.8								7.8		7.8
<i>GAZ 33098 (V 4,43)</i>	19.7	12	5		6	5	0.5	16.5	23.0 5	28.5	25.4 2
<i>SkodaSuperb B8 (V 1,8)</i>	7.8	12	5	2	6	5	0.5	18.5	9.3	30.5	10.2
<i>Kia Sorento</i>	8.8	12	5	2	6	5	0.5	18.5	10.4	30.5	11.5
<i>Kia Sorento</i>	8.8	12	5	2	6	5	0.5	18.5	10.4	30.5	11.5