Accounting for the receipt of goods

3 course 6 semester

Terms

- **Trading activity** : A type of entrepreneurial activity related to the purchase and sale of goods.
- **Wholesale trade** : A type of trading activity associated with the purchase and sale of goods for use in business activities, including for resale, or for other purposes not related to personal, family, household or other similar use.
- **Retail trade** : A type of trading activity associated with the purchase and sale of goods for use in personal, family, household and other purposes not related to the implementation of entrepreneurial activities.

- "GOST R 51303-2013. National standard of the Russian Federation. Trade. Terms and definitions" (approved by Order of Rosstandart of 08.28.2013 N 582-st) (as amended of 04.22.2020)

- **Order of the Ministry of Health of Russia dated August 31, 2016 N 647n "On Approval of the Rules for Good Pharmacy Practice of Medicinal Products for Medical Use"**
  - Decision of the Council of the Eurasian Economic Commission dated 03.11.2016 N 80 "On approval of the Rules of Good Distribution Practice within the framework of the Eurasian Economic Union"

Goods

- part of the inventories acquired or received from other legal entities or individuals and intended for sale.
- part of the working capital supporting the economic activity of the financial institution, acquired or received from the supplier and intended for sale.
- **Merchandising** is the movement of goods from the producer to the consumer.
- The basis of accounting is the formula of the commodity-material balance:

$$О_1 + П = Р + О_2,$$

Where

$О_1$ –is the balance at the beginning of the month

$О_2$ – The balance at the end of the month

П - arrival of goods

Р - consumption of goods.

The process of product distribution is preceded by several stages:

1) preparatory (analysis of the pharmaceutical market, study of supply and demand, selection of suppliers);

2) contractual (coordination and signing of a supply contract - form of payment, terms, prices);

3) building a system for accounting for goods in a pharmacy.

The accounting of goods of a pharmaceutical trade organization is based on several principles:

- 1. Organization of accounting for each financially responsible person. If this principle is violated, the administration cannot bring a justified claim against those responsible for loss of goods.
- 2. Choice of a scheme for accounting for goods, the most appropriate in the conditions of operation of this pharmaceutical enterprise. It is possible to use schemes such as:
- • individual (subjective) - fixes the movement of each unit of goods (provided by a bar coding system and automation of the procedure for accounting for the movement of trade units);
- • in-kind-value - captures the movement of goods by individual items in natural and cost meters (subject-quantitative accounting);
- • batch - captures the movement of a separate batch of goods (typical for wholesale pharmaceutical organizations);
- • cost - fixes the total volume of commodity mass.
- 3. The unity of the valuation of goods during their posting and disposal.
- 4. Reporting on the availability and movement of goods by financially responsible persons on time.
- 5. Periodic verification by conducting an inventory.

The process of supplying FI with goods consists of the following operations:

analysis and determination of demand for pharmacy products, selection of a supplier and execution of contractual relations;

- delivery of goods and its acceptance;
- payment of goods and transportation costs for its delivery.

Supplier selection criteria:

- compliance of the supplier with the requirements of the current legislation of the Russian Federation on licensing certain types of activities;
- business reputation of the supplier in the pharmaceutical market;
- compliance of the quality of goods of the pharmacy assortment with the requirements of the legislation of the Russian Federation;
- supplier's compliance with documentation requirements;
- compliance by the supplier with the temperature regime during the transportation of thermolabile medicinal products, including immunobiological medicinal products;
- competitiveness of the terms of the contract offered by the supplier;
- economic feasibility of the terms of delivery of goods offered by the supplier (multiplicity of supplied packages, minimum amount of delivery, compliance of the delivery time with the working time of the retailer);
- the possibility of supplying a wide range.

Long distance delivery

In the case of long-distance delivery for a wholesale pharmaceutical organization, acceptance of cargo is carried out at railway, water stations or air terminals.

Acceptance is carried out by the number of seats and gross weight based on:

- cargo receipt (rail waybill) - when the cargo is transported by rail or by air;
- bill of lading - when delivered by water;
- invoices.

In the absence of accompanying documents, they draw up an "Act on the actual availability of goods", in which they indicate the absence of accompanying documents. In case of detection of shortage or damage to the cargo, the commission draws up a "Commercial act". The commission must include a representative of the transport organization.

The accepted goods are registered in the primary accounting documents:

- "Journal of accounting for incoming cargo", " Partition card", "Report on the movement of inventory items in places of storage";
- "Journal of registration of the results of acceptance control".

One city supply

- The pharmacy management itself establishes the organization of acceptance, verification, registration, payment of applicants in accordance with the requirements of the legislation of the Russian Federation (Order of the Ministry of Health of the Russian Federation of August 31, 2016 No. 647n, Order of the Ministry of Health of Russia of October 26, 2015 No. 751n), in addition, the procedure for acceptance stipulated by the agreement with the supplier. Determines the persons responsible for the acceptance of the goods. Acceptance of goods of the pharmacy assortment is carried out by a financially responsible person.

- The order and place of acceptance of the goods depend on the method of their receipt.
- If the goods are delivered by the supplier's transport, then the acceptance in terms of the quantity and quality of the goods is carried out directly at the pharmacy. If the goods of the pharmacy range are in the shipping container without damage, then acceptance can be carried out by the number of places or by the number of trade units and markings on the container. If verification of the actual availability of pharmacy assortment goods in containers is not carried out, then it is necessary to make a note about this in the accompanying document.

- If a pharmacy representative himself comes to the supplier for the goods, then a complete acceptance with a check of quantity and quality is carried out at the supplier's warehouse.

Accompanying documents:

- The goods arrive with a package of accompanying documents , which the supplier issues to the pharmacy organization upon shipment of the goods:
  - settlement documents - invoices, payment requests;
    - commodity documents - waybills, waybills;
      - price negotiation protocol;
      - tax documents - invoices;
  - packing insert (included in the shipping container).

The quantity of goods received upon acceptance within the organization is fixed in the same units that were indicated in the accompanying documents.

DECISION No. 1510 of November 26, 2019 ON THE PROCEDURE FOR INTRODUCING MEDICINES FOR MEDICAL USE IN CIVIL CIRCULATION

- If medicinal products were introduced into civil circulation before November 29, 2019, then they are accompanied by a register of quality documents (certificates of conformity and other documents confirming quality).
- If medicinal products, with the exception of immunobiological medicinal products, are put into civil circulation after November 29, 2019, they will not be accompanied by documents containing information on registered declarations of conformity and issued certificates of conformity.

The supply of such drugs may be accompanied by the following documents:

- - a passport (certificate) of the manufacturer on the compliance of the series (batch) of the medicinal product with the requirements of regulatory documentation;
- – confirmation of the authorized person of the medicinal product manufacturer (for drugs manufactured at domestic production sites) or the responsible person of the organization importing the medicinal product into the Russian Federation and authorized by the foreign manufacturer of medicinal products, that the imported medicinal product complies with the requirements established during its state registration.
- The legality of finding a series (batch) of a medicinal product is checked through the official website of Roszdravnadzor www.roszdravnadzor.ru _
- The supply of immunobiological medicinal products (vaccines, sera, immunoglobulins, toxins and toxoids) may be accompanied by a copy of the Roszdravnadzor permission to put into civil circulation, certified by an electronic digital signature.
- from July 1, 2020, the quality is confirmed by the state monitoring information system (GIS) "Honest Sign" using a unique two-dimensional bar code Data matrix

Acceptance control

- Acceptance control consists in checking incoming medicinal products by evaluating:
- a) appearance, color, smell;
- b) the integrity of the package;
- c) compliance of the labeling of medicinal products with the requirements established by the legislation on the circulation of medicinal products;
- d) correct execution of accompanying documents;

Confirmation of the fact of acceptance of goods

Acceptance of the goods is confirmed by the materially responsible person.

On one of the copies of the consignment note accompanying the cargo, the FD seal is affixed, the number of accepted places, the amount of goods according to consignment notes, the date of acceptance and the signature of the financially responsible person and the acceptance stamp are indicated.

(Order of the Ministry of Health of the Russian Federation of August 31, 2016 No. 647n).

Cases of non-compliance of the goods with the terms of the contract:

- If the goods arrived without accompanying documents, the financially responsible person draws up an "ACT of acceptance of goods without a supplier's invoice." In the future, measures are being taken to obtain mandatory accompanying documents.

- If a discrepancy with the supplier's documents is found, the acceptance is suspended, conditions are created for the safety of the received goods. The supplier is informed about the discrepancy by phone and the issue of the departure of his representative or the creation of a commission for the acceptance of goods without a representative of the supplier is resolved. Based on the results of acceptance, an “Act on the established discrepancy in quantity and quality upon acceptance of inventory items” is drawn up

Pre-sale preparation:

- Goods of the pharmacy assortment must go through before being delivered to the trading zone, which includes unpacking, sorting and inspection, checking the quality of the goods (by external signs) and the availability of the necessary information about the product and its supplier.

- Medicinal, baby and dietary food products, biologically active additives must be freed from containers, wrapping and binding materials, metal clips. Trade in products of medical, baby and dietary food, biologically active additives is prohibited if the integrity of the packaging is violated. In case of violation of the integrity of the package, the absence of a complete package of documents, medical, baby and dietary foods, biologically active additives must be returned to the supplier.
- Disinfectants, prior to their delivery to the trading area, placement at the point of sale, must undergo pre-sale preparation, which includes the release of transport containers, sorting, checking the integrity of the package (including the functioning of the aerosol package) and the quality of the goods by external signs, the availability of the necessary information about disinfectants means and its manufacturer, instructions for use.

Synthetic accounting

- The accounting entry will be recorded as follows (always starts with Debit turnover) :

- **The debit of account 41 “Goods” is 60,000 rubles.**
- **Account credit 60 "Settlements with suppliers and contractors" 50,000 rubles.**
- **Account credit 42 "Trade margin" 10,000 rubles.**
- The debit turnover of account 41 in the amount of 60,000 rubles. =
- Credit turnover of account 60 in the amount of 50,000 rubles. + Credit turnover of account 42 in the amount of 10,000 rubles.

- (wiring done correctly).

Incoming commodity transactions

- The receipt of goods from the supplier is the main, but not the only incoming commodity operation. So, in a retail pharmaceutical organization, this type of business transactions also includes:
- moving goods from department to department; in this case, an “Internal Movement Invoice” must be issued;
- revaluation for laboratory and packaging work, as well as charging a tariff for the manufacture of extemporaneous dosage forms and intra-pharmacy blanks, purified water (documented on the basis of the “Reference on revaluation and markdown for laboratory and packaging work, the sale of services”);
- revaluation of goods in the direction of increasing value (on the basis of the “Revaluation Act”).

Tare accounting:

A container is a type of stock intended for packaging, transportation and storage of products, goods and other material assets.

- ***Single use*** **container** (paper, cardboard, polyethylene, etc.), as well as paper and polymer bags used for packaging products (goods), as a rule, are included in the cost of packaged products and are not paid separately by the buyer.

Tare accounting:

- Contracts for the supply of products (goods) may provide for the use of **reusable packaging** , subject to mandatory return to suppliers of products (goods) or delivery to container repair organizations (returnable packaging).

- *Reusable containers* under goods and empty are taken into account on subaccount 41-3 "Containers under goods and empty".

- ***Inventory packaging*** , intended for storage of significant volumes of goods, is accounted for on subaccount 9 of account 10 "Materials" on the basis of registration in the materials accounting cards.