Accounting for goods receipt . Features of trade and production activities of a pharmaceutical organization (part 2)

3 course 6 semester

From the perspective of Civil and Tax legislation, pharmaceutical -activities are considered as trading activities.

Trading activity is understood as a type of business activity associated with the purchase and sale of goods and the provision of services to -buyers. In the process of trading activities, part-time work, sorting and packaging of goods can be carried out.

Some pharmacies, along with purchase and sale, provide -services: for the manufacture of drugs according to individual prescriptions; production of concentrates and semi-finished products, production of purified water .

Since pharmacies sell medicines -for the treatment of patients as goods, this gives a social character to the activities of pharmacies.

When carrying out trading activities, pharmaceutical organizations can carry out wholesale or retail trade in pharmaceutical products -, the result of which is wholesale or retail turnover.

Trading activity (trade): A type of business activity associated with the acquisition and sale of goods.

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

Retail trade: A type of trading activity associated with the acquisition and sale of goods for use for personal, family, household and other purposes not related to business activities.

Goods are part of inventories acquired or received from other legal entities or individuals and intended for sale.

Goods are part of the working capital that supports the economic activities of a pharmaceutical organization, purchased or received from a supplier and intended for sale.

Product distribution is the activity of moving goods from producer to consumer.

Accounting is based on the inventory balance formula:

balance at the beginning of the reporting period + income
=
expense + balance at the end of the reporting period

The product distribution process 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 agreement - 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 valid claim against those responsible for product losses.
2. Selecting a goods accounting scheme that is most appropriate in the operating conditions of a given pharmaceutical enterprise. It is possible to use schemes such as:

- individual (item-by-item) - records the movement of each unit of goods (provided by a bar coding system and automation of the procedure for recording the movement of commodity units);
- natural value - records the movement of goods by individual items in natural and value meters (subject-quantitative accounting);
- batch - records the movement of a separate batch of goods (typical for pharmaceutical wholesale organizations);
- cost - fixes the total volume of commodity mass.

3. Unity of valuation of goods upon their receipt and disposal.
4. Reporting on the availability and movement of goods by financially responsible persons in a timely manner.
5. Periodic inspection by conducting an inventory.

The process of supplying a pharmaceutical organization with goods consists of the following operations:

-analysis and determination of demand for pharmaceutical products, selection of suppliers and registration of contractual relations;

– delivery of goods and its acceptance;

– payment for 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 of certain types of activities;
- business reputation of the supplier in the pharmaceutical market;
- compliance of the quality of pharmaceutical products with the requirements of the legislation of the Russian Federation;
- compliance by the supplier with documentation requirements;
- compliance by the supplier with temperature conditions during transportation of thermolabile drugs, including immunobiological drugs;
- competitiveness of the contract terms offered by the supplier;
- economic feasibility of the terms of delivery of goods proposed by the supplier (multiplicity of packages supplied, minimum delivery amount, compliance of delivery time with the working hours of the retail trade entity);
- possibility of supplying a wide range.

Intercity delivery:

In the case of intercity delivery for a wholesale pharmaceutical organization, the cargo is accepted at railway, water stations or air terminals.

Acceptance is carried out according to the number of pieces and gross weight based on:

- • **cargo receipt (railway bill)** - when cargo travels by rail or air;
- • **bill of lading** - for delivery by water;
- • **invoices** .

In the absence of accompanying documents, **a "Act on the actual availability of goods" is drawn up,** which indicates the absence of accompanying documents. If a shortage or damage to the cargo is detected, 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:

- **"Logbook of incoming cargo", "Part card", "Report on the movement of inventory items in storage areas";**
- **"Journal of registration of acceptance control results."**

- **One-city delivery:**

- The pharmacy management itself establishes the organization of acceptance, verification, registration, payment of incoming customers in accordance with the requirements of the legislation of the Russian Federation (**Order of the Ministry of Health of the Russian Federation dated August 31, 2016 No. 647n** , Order of the Ministry of Health of Russia dated October 26, 2015 No. 751n), in addition, the procedure for acceptance provided for in the contract with the supplier. Determines the persons responsible for acceptance of goods. Acceptance of pharmaceutical products is carried out by a financially responsible person.
- The procedure and place of acceptance of goods depend on the method of receipt.
- If goods are delivered by the supplier's transport, then acceptance of the quantity and quality of goods is carried out directly at the pharmacy. If pharmaceutical products are in transport containers without damage, then acceptance can be carried out by the number of places or by the number of product units and markings on the container. If the actual availability of pharmaceutical goods in containers is not checked, then it is necessary to make a note about this in the accompanying document.
- If a pharmacy representative himself comes to the supplier to pick up the goods, then full acceptance with quantity and quality checks 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** ;
- **protocol for agreeing the price of vital drugs** ;
- tax documents– **invoices** ;
- **packaging insert** (included in the transport container).

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

Acceptance control

consists of checking incoming medicinal products by assessing:

a) appearance, color, smell;

b) integrity of the packaging;

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;

Acceptance of the goods is confirmed **by the financially responsible person** .

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

- **Registration of received goods:**

- By location and storage, goods received for each document are recorded in chronological order:
- **"Logbook" on out - of-stock goods "**
- **“Journal of registration of acceptance control results** .”
- Besides:
- Medicines subject to subject-quantitative accounting in pharmacies in accordance with the list established by Order of the Ministry of Health of Russia dated April 22, 2014 N 183n (as amended on July 27, 2018) “On approval of the list of medicines for medical use subject to subject-quantitative accounting” are additionally registered :
- Narcotic drugs and psychotropic substances in a special **“Logbook of registration of operations related to the circulation of narcotic drugs and psychotropic substances, as a result of which the quantity and condition of narcotic drugs and psychotropic substances change** .”
- Precursors of narcotic drugs and psychotropic substances in a special **“Logbook of registration of transactions in which the amount of precursors of narcotic drugs and psychotropic substances changes.”**
- All other drugs subject to Subject-quantitative accounting in the **“ Logbook of transactions related to the circulation of medicines for medical use .”**
- **“Logbook of movement of immunobiological preparations”** ,
- Medicines with a limited shelf life (up to 2 years) are registered (by name) in the **“Registration Journal of Medicines with a Limited Shelf Life”**
- receipt part of **the “Commodity report”**

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

- If the goods arrived without accompanying documents, the MOL draws up **an "ACT of acceptance of goods without a supplier's invoice"** . In the future, measures are taken to obtain the required accompanying documents.
- If a discrepancy with the supplier's documents is detected, acceptance is suspended and conditions are created for the safety of the accepted goods. The supplier is informed about the discrepancy by telephone and the issue of his representative's departure or the creation of a commission to accept the goods without the supplier's representative is decided. Based on the results of acceptance, **a "Report on the established discrepancies in quantity and quality when accepting inventory items" is drawn up.**

- **Pre-sale preparation:**

- Before being supplied to the sales area, pharmaceutical products must undergo unpacking, sorting and inspection, checking the quality of the product (by external signs) and the availability of the necessary information about the product and its supplier.
- Medical, baby and dietary food products, dietary supplements must be freed from containers, wrapping and binding materials, and metal clips. Trade in medical, baby and dietary food products, biologically active additives is prohibited if the integrity of the packaging is violated. In case of violation of the integrity of the packaging or lack of a complete package of documents, medical, baby and dietary food products, dietary supplements must be returned to the supplier.
- Disinfectants, before being supplied to the sales area or placed at the point of sale, must undergo pre-sale preparation, which includes release from transport containers, sorting, checking the integrity of the packaging (including the functioning of aerosol packaging) and the quality of the product by external signs, the availability of the necessary information about disinfectants products and its manufacturer, instructions for use.

Incoming commodity transactions:

- Receipt of goods from the supplier is the main, but not the only incoming commodity transaction. So, in a retail pharmaceutical organization this type of business operations also includes:
- moving goods from department to department; in this case, an “Internal Movement Invoice” must be issued;
- additional valuation for laboratory and packaging work, as well as charging a tariff for the production of extemporaneous dosage forms and in-pharmacy preparations, purified water (documented on the basis of the “Certificate of additional valuation and markdown for laboratory and packaging work, sales of services”);
- revaluation of goods towards an increase in value (based on the “Revaluation Act”).

- **Container accounting:**

- **Containers** are a type of inventory intended for packaging, transportation and storage of products, goods and other material assets.
- ***Disposable* containers** (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.
- Contracts for the supply of products (goods) may provide for the use of **reusable packaging** , which is 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 in subaccount 41-3 “Containers under goods and empty”.
- ***Inventory containers*** *intended* for storing significant volumes of goods are accounted for in subaccount 9 of account 10 “Materials” based on registration in materials accounting cards.

THANK YOU

FOR YOUR ATTENTION!