

Lesson № 4

Accounting for inventories and low-value and wearing items

Questions discussed in the lesson:

1. Materials, inventories
2. Analytical accounting of Materials (receipt and disposal)
3. Accounting for special sanitary clothing
4. Accounting for containers
5. Synthetic Accounting Materials

Materials are included in the composition of inventories. These are assets used in the production of products, performance of work and provision of services, or for the management needs of the organization for a period not exceeding 12 months or an operating cycle of up to 12 months.

They belong to the current assets of the pharmacy. Materials include:

1. Auxiliary materials.
2. Medicinal plant raw materials (semi-finished product)
3. Equipment and inventory, the useful life of which is not more than 12 months.
4. Sanitary special clothing.
5. Substances used for the preparation of medicines according to individual prescriptions (in pharmacies with a small volume of manufacture of medicines, they are counted as goods)
6. Other materials (fuel, spare parts, fuels and lubricants, building materials).
7. Inventory packaging, if its value is less than that of an item of fixed assets.

The procedure for accounting for inventories is regulated by the Order of the Ministry of Finance of Russia dated November 15, 2019 No. 180n "On Approval of the Federal Accounting Standard FSBU 5/2019 "Inventories". The organization independently establishes the procedure for acceptance, registration, verification and payment of received inventories (approved in the Accounting Policy). Inventories (Materials) are written off as they are consumed or put into operation (low-value inventory, sanitary overalls) to the cost of production (account 44 "Sales expenses"), or are included in the price of manufactured products.

Analytical accounting of Materials (receipt and disposal)

Receipt from suppliers - according to waybills for the release of goods to the side.

For accounting within the organization by departments and materially responsible person - Requirement-invoice.

When buying for cash - cash and sales receipt (primary documents), non-cash - payment order.

"Materials Accounting Card", is started for each type, grade, records are kept by the MOT on the basis of primary income and expenditure documents.

"Act of write-off of materials" - auxiliary materials (labels, corks, caps, parchment paper, filter paper, etc.).

The "turnover sheet" is compiled at the end of the month by an accountant (the movement in quantity and amount is reflected).

Accounting for sanitary special clothing

Sanitary-special clothing is issued to employees in the manner prescribed by the collective agreement, on the basis of standard industry standards for the free issuance of special clothing. Pharmacy establishments, on the basis of this Decree, are obliged to provide their employees with sanitary overalls and personal protective equipment. These include: gowns, caps and other protective equipment according to the approved list. For example, the norm for issuing bathrobes is 2 bathrobes for 3 years. Accounting in pharmacies of sanitary overalls is carried out

on the basis of the Order of the Ministry of Finance of Russia dated November 15, 2019 No. 180n

“On Approval of the Federal Accounting Standard FSBU 5/2019 “Reserves”. If the sanitary clothing is not put into operation, but is stored in a warehouse, the accounting of its movement is reflected in the cards in the M-17 form for each item.

The issuance and return of sanitary overalls to employees should be reflected in personal cards. The card records the last name, first name, patronymic of the employee, what was issued, the reason for the issue, the period of wearing, the date of issue and the signature of the person who received the sanitary overalls.

Special clothing issued to employees is the property of the organization and is subject to return: upon dismissal, upon transfer in the same organization to another job for which the special clothing, special footwear and safety devices issued to them are not provided for by the norms, as well as at the end of the period for wearing them in return received new ones. On-duty special clothing for collective use should be in the pantry of the pharmacy and issued to employees only for the duration of the work for which it is provided, or can be assigned to certain workplaces (for example, respirators, gloves, etc. for packaging odorous and reactive mixtures) and transferred from one shift to another. In these cases, special clothing is issued under the responsibility of the person concerned. Duty special clothing and devices are recorded on separate cards marked "On duty". The cost of workwear (as materials) is written off immediately upon transfer to operation for distribution costs (account 44 "Sales expenses").

Accounting for containers

I. General provisions.

A container is a type of inventory designed for packaging, transportation and storage of products, goods and other material assets. Accounting for containers is carried out according to the following types:

- a container made of wood;
- container made of cardboard and paper;
- a container made of metal;
- plastic container;
- glass containers;
- containers made of fabrics and non-woven materials.

Containers under products (goods) can make a single or multiple turnover (reusable packaging). Single-use packaging (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 containers subject to mandatory return to suppliers of products (goods) or delivery to organizations for the repair of containers (returnable packaging).

Returns typically include:

- wooden packaging (boxes, barrels, tubs, etc.);
- cardboard packaging (boxes made of corrugated and flat glued cardboard, etc.);
- metal and plastic containers (barrels, flasks, boxes, cans, baskets, etc.);
- glass containers (bottles, jars, large bottles, etc.);
- containers made of fabrics and non-woven materials (fabric bags, packaging fabrics, non-woven packaging fabrics, etc.).

For some types of reusable containers supplied with products (goods), the supplier may charge the buyer a deposit (instead of the cost of the container), which is returned to him after receiving empty containers in good condition from him. The collection of security deposits for containers is carried out in cases stipulated by the contracts.

Synthetic Accounting Materials

Account 10 "Materials" is active, the balance is initial and final in debit.

For more substantive accounting, sub-accounts are opened for it:

- subaccount 10-1 - auxiliary materials;
- subaccount 10-2 - inventory and household supplies;
- subaccount 10-3 - semi-finished products (medicinal plant materials);
- sub-account 10-4 - sanitary overalls and safety accessories;
- subaccount 10-5 - auto parts, gasoline, fuels and lubricants;
- sub-account 10-6 - other materials (coal and gas, and other fuels);
- subaccount 10-7 - building materials;
- subaccount 10-8 - inventory packaging.

+ Debit turnover (DO) reflects the acceptance of received materials for accounting

-Credit turnover (KO) reflects the disposal of materials from the accounting (expenditure, sale, write-off of those that have become unusable)

The account corresponds with the accounts:

- with active ones - account 50 "Cashier"; account 51 "Settlement account"; account 44 "Distribution costs";
- with active-passive - account 60 "Settlements with suppliers";
- account 71 "Settlements with accountable persons."