

Lesson № 5

Accounting for the receipt of goods in pharmacy organizations

Questions discussed on the topic of the lesson:

1. Goods: definition, accompanying documentation
2. Sources of additional stocks of goods and the procedure for their posting
3. Synthetic accounting for the receipt of "Goods"

As an accounting group for accounting, **goods in pharmacy organizations** are classified as working capital, are included in the group of inventories, making up the majority of them. These are stocks purchased for further resale in order to provide a profit, in the course of pharmaceutical activities.

Goods are **finished products of other enterprises purchased by a pharmacy for sale**. The assortment, quantity and quality, the order and terms of shipment and other terms of delivery are determined by the supply (purchase and sale) contracts. Contracts must be drawn up in accordance with the requirements of the Civil Code. The pharmacy independently establishes the organization:

- acceptance, verification;
- registration, payment for incoming goods, taking into account the terms of delivery and transportation;
- determines the persons responsible for the acceptance of the goods.

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;
- shipping documents - waybills, waybills;
- a protocol for agreeing on prices for vital and essential medicines;
- tax documents - invoices;
- packing insert (included in the shipping container).

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 the 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 medicinal products 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 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. The legality of finding a series (batch) of a medicinal product is checked through the official website of Roszdravnadzor www.rozdravnadzor.ru.

Reception of goods is possible directly at the pharmacy or at the supplier's warehouse: goods are checked on the basis of accompanying documents, by name, quantity and quality, in accordance with the requirements of the legislation of the Russian Federation in addition, the acceptance procedure stipulated by the agreement with the supplier. The marking is checked,

which allows to establish the manufacturer's plant, serial numbers, analysis number, documents confirming the quality of the goods, and other information. If the goods arrived without accompanying documents, the financially responsible person draws up an "Certificate of acceptance of goods without supplier invoice."

Receipt of goods is confirmed by a materially responsible person, a receipt on the consignment note or an "Acceptance Stamp" is affixed. 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 establishment of non discrepancy in quantity and quality when accepting inventory items."

According to the location and storage, the received goods for each document are accounted in chronological order:

1) "Logbook of accounting for goods in the warehouse", or the "Logbook of goods receipt" is maintained;

2) in the incoming part of the "Commodity Report".

In addition: medicines subject to subject-quantitative accounting in pharmacy organizations according to the list established by the Order of the Ministry of Health of Russia dated April 22, 2014 No. 183n (as amended on July 27, 2018) "On approval of the list of medicines for medical use subject to subject-quantitative accounting » additionally registered:

- Narcotic drugs and psychotropic substances in a special "Journal of registration of transactions related to the circulation of narcotic drugs and psychotropic substances."

- Precursors of narcotic drugs and psychotropic substances in a special "Journal of registration of transactions related to the circulation of precursors of narcotic drugs and psychotropic substances." Potassium permanganate with documentary evidence is taken into account only when transactions are made with it in an amount of more than 10 kg. Registration logs must be numbered, bound and certified by the signature of the head of the pharmacy and sealed by the pharmacy.

- All other medicines subject to subject-quantitative accounting in the "Journal of transactions related to the circulation of medicines for medical use subject to Subject-quantitative accounting".

Medicines with a limited shelf life (up to 2 years) are registered (by name) in the "Journal of Medicines with a Limited Shelf Life" or in the Rack Card.

Sources of additional stocks of goods and the order of their capitalization

Sources of additional stocks of goods due to intra-pharmacy operations	Documenting specified operations
1. Acquisition of pharmaceutical utensils from the population and acceptance of utensils from medical institutions	1. The list of purchases of used glassware serves as the basis for posting the accepted glassware in the commodity report;
	1.1. The waybill for accepting dishes from medical institutions serves as a cumulative document, is filled in by a materially responsible person, and is the basis for posting these dishes in the commodity report
2. Acceptance from deliverers of medicinal plant materials	2. The acceptance receipt for the acceptance of medicinal plant materials is the basis for posting it in the commodity report
3. Transfer of containers, auxiliary and other	3. The act of transferring into goods

materials, medicinal plant materials into goods	(containers, auxiliary material, medicinal plant materials and other valuables into the goods), on the basis of which their value is credited in the commodity report
4. Posting of surplus goods found during the inventory	4. The collation sheet serves as the basis for posting the surplus in the commodity report
5. Revaluation when revaluing goods due to an increase in retail prices	5. Act on the revaluation of goods
6. Additional assessment for laboratory and packaging work	6. Certificate of revaluation and markdown serves as the basis for its posting
7. Posting of purified water used for the preparation of dosage forms according to outpatient and inpatient recipes, intra-pharmacy preparations	7. Certificate of revaluation and markdown serves as the basis for its posting
8. Posting of previously manufactured extemporaneous dosage forms removed from the turntable after the expiration of the shelf life, but suitable for further use (ethyl alcohol, ointments and prefabricated powders, packaged in pharmaceutical containers without mixing)	8. The act of acceptance of goods received without the invoice of the supplier serves as the basis for their posting
9. The amount of tariffs for the manufacture of extemporaneous dosage forms for outpatient and inpatient prescriptions, intra-pharmacy preparations and packaging	9. Certificate of revaluation and markdown serves as the basis for their posting

Synthetic accounting for the receipt of "Goods"

Since pharmacy goods to the population, medical organizations and other organizations are sold at retail prices, when they arrive, taking into account the marginal trade markup (established by the constituent entities of the Russian Federation), a retail price is formed. Therefore, when accounting for the Goods, 2 prices are used:

- retail (for account 41 "Goods") Active ;
- wholesale (settlements are made with the wholesale supplier of Medicines on account 60 "Settlements with suppliers and contractors" Active / Passive;
- to account for the difference between the retail price created by the pharmacy and the wholesale price of the supply - the trade margin, there is an account 42 "Trade margin" Passive.

Thus, the accounts correspond: 41 (active), 60 (passive), 42 (passive). The accounting entry will look like this:

Debit 41 12 000 (goods at retail price);
Credit 60 10 000 (goods at the purchase price - wholesale);
Credit 42 2000 (sales margin).

Debit turnover 12,000 = Credit turnover 10,000 + 2,000.

Account 41 summarizes information about all the Goods in the organization, i.e., if it is a pharmacy chain, then: in a warehouse, in a retail network, goods on the way, etc.

If this is a pharmacy, in the structure of which there are departments, a small retail chain (pharmacy, pharmacy kiosk), then for more detailed accounting of the materially responsible person, sub-accounts can be opened to account 41:

- 41-1 goods in stock;
- 41-2 - goods in a retail network;
- 41-3 - goods in transit, etc.

Accounting for Goods in a retail network can be detailed by analytical accounts:

- 41-2 A - in a pharmacy;
- 41-2 B at the pharmacy, etc.

In addition, a subaccount 41-4 "Containers under the goods and empty" can be opened, it takes into account the cost of the container in which the goods were packed and it can have a value and be used repeatedly (reusable packaging indicated on the invoice, it can also be returnable after the release of the product packed in it). Accounting for containers under the goods and empty (cardboard boxes, bottles, plastic containers, etc.) is carried out at purchase (wholesale) prices, when selling non-returnable containers, a free contractual sale price can be created.

Situational tasks (execution example)

Task number 1

The pharmacy received goods from the pharmacy warehouse for a total of 5,000 rubles. at the prices of the supplier, after the formation of the retail price by the pharmacy, the total amount of this product amounted to 5,800 rubles.

Goods received at the pharmacy:

- solution of analgin in ampoules;
- syrup "Panadol" in bottles;
- morphine hydrochloride solution in ampoules;
- bactericidal adhesive plaster.

The integrity of the packaging at the time of acceptance of the goods was not violated. Later, a shortage of 2 bottles of Panadol syrup was discovered.

1. Who has the right to accept the received goods?
2. What documents must accompany the goods?
3. How is the goods accepted?
4. Actions in case of discrepancies upon acceptance of goods. Documentation of acceptance of goods in this situation.
5. How to document acceptance and receipt goods?
6. Is it possible to sell the received goods through the pharmacy kiosk? What regulation defines it?
7. Draw up an accounting entry for the receipt of this product with a description of the accounts.
8. Pre-sale preparation of goods.

Answer

1. The received goods are accepted by the materially responsible person.
2. The product must be accompanied by a package of documents:
 - Settlement documents - invoices, payment requests;
 - shipping documents - waybills, waybills;
 - a protocol for agreeing on prices for vital and essential essential drugs;
 - tax documents - invoices;
 - packing insert (included in the shipping container).

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 the quality). If medicinal products are introduced into civil circulation after November 29, 2019, then their supply 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.

3. Goods are checked on the basis of accompanying documents by item, number of pieces and gross weight, then by quantity, completeness and quality.

4. If a discrepancy with the supplier's documents in quantity and quality is found, acceptance is suspended, conditions are created for the safety of the unaccepted goods. The supplier is informed by telephone about the discrepancy within 24 hours and the issue of the departure of his representative or the creation of a commission for the acceptance of goods without him, but with the inclusion of a representative of the public in its composition, with the issuance of a certificate for him, 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**. One copy of the act remains with the financially responsible person, the others are transferred to the accounting department and the supplier along with the claim.

5. Acceptance of the goods is confirmed by a materially responsible person, a receipt in the consignment note or an **"Acceptance Stamp" is put**. According to the location and storage, the received goods are recorded in:

- **"Logbook of receipt of goods";**
- In the incoming part of the **"Commodity Report"**.

In addition, morphine hydrochloride, which is subject to Quantitative Accounting in pharmacy organizations is additionally registered in a special "Journal of registration of transactions related to the circulation of narcotic drugs and psychotropic substances."

6. Through a pharmacy kiosk, you can sell all goods, except for morphine hydrochloride.

7. The essence of a business transaction is an increase in the balance of goods, an increase in debt to the supplier at the prices of the purchase of goods (sources of formation of economic assets), an increase in the trade allowance (used when forming retail price). We determine which synthetic accounts will be used for accounting entries, give them a description.

Account 41 "Goods" is active, because it reflects business assets (current assets are located in the asset balance).

Starting and ending balance - by debit; Debit turnover - increase; Credit turnover - decrease.

Account 60 "Settlements with suppliers and contractors"

Active/passive (in this example it acts as passive).

Starting and ending balance - on the loan; Credit turnover - increase; Debit turnover - decrease.

Account 42 "Trade margin" Passive.

Starting and ending balance - on the loan; Credit turnover - increase; Debit turnover - decrease.

The accounting entry will be recorded as follows:

Debit account 41 "Goods" 5800 rubles.

Account credit 60 "Settlements with suppliers and contractors" 5,000 rubles.

Account credit 42 "Trade margin" 800 rubles.

Debit turnover 58,000 rubles. = Credit turnover 5,000 rubles. + Credit turnover 800 rub.

8. Pre-sale preparation of goods consists in:

- price formation;
- formation of a price tag and its sticker on the goods put on display;
- sticker of a barcode on the product;
- if necessary, opening the secondary packaging and packing the goods;
- assembly of medical devices to a state ready for use.

Task number 2

According to the Journal of laboratory and packaging work, the revaluation for the month amounted to 35.00.

- On the basis of what document and where is the markdown for laboratory and packaging work of the materially responsible person taken into account?
- Create an accounting entry for this business transaction?

Answer

According to the results of the Journal of accounting for laboratory and packaging work for the month, the materially responsible person draws up a **Certificate of revaluation and markdown** for the amount of revaluation of 35 rubles. Based on the Certificate of revaluation and markdown, the revaluation amount is credited in **the Commodity report** by the materially responsible person (in the incoming part).

The accounting entry for this business transaction will look like this:

Debit account 41 "Goods" 35 rubles.

Credit account 42 "Trade margin" 35 rubles.

Test items on topic 5

Choose one (or more) correct answers.

01. WHEN SETTING RETAIL PRICES FOR READY MEDICINES IN PHARMACY CAN BE USED

- 1) trade allowances
- 2) drug consumption standards
- 3) costing

02. RECEPTION OF GOODS IN THE PHARMACY FROM SUPPLIERS PRODUCED ACCORDING TO DOCUMENTS

- 1) account
- 2) contract
- 3) certificate of consumption
- 4) rack card
- 5) consignment note

03. THE PHARMACY IS CONTINUOUSLY CONTROLLED FOR INCOME, EXPENDITURE AND BALANCES IN NATURAL DIMENSION (I.E., SUBJECT-COLLECTIBLE ACCOUNT) OF THE FOLLOWING MEDICINES DRUGS

- 1) poisonous
- 2) narcotic
- 3) intoxicating
- 4) ethyl alcohol
- 5) all listed funds

04. PRIMARY ACCOUNTING OF THE ARRIVAL OF GOODS IN THE PHARMACY IMPLEMENTED IN

- 1) book of registration of received goods
- 2) cash book
- 3) product report
- 4) account
- 5) consignment note

05. WHEN SALES BY A PHARMACY WAREHOUSE TO PHARMACY ENTERPRISES AND TREATMENT AND PREVENTIVE INSTITUTIONS OF MEDICINES THE FOLLOWING DOCUMENTS ARE REQUIRED TO CONFIRM THEIR QUALITY

- 1) invoice
- 2) claim-invoice
- 3) firm quality certificate
- 4) passport of the quality control department of the manufacturer
- 5) analysis protocol of the control and analytical laboratory

06. IF THE PRODUCTS ARE AVAILABLE IN THE PHARMACY SUPPLIER DOCUMENTS CREATED ARE MISSING THE COMMISSION FEE IS

- 1) acceptance act
- 2) claim letter
- 3) a card for recording claims and shortages
- 4) an act on the established discrepancy in the quantity and quality acceptance
- 5) an act of acceptance of goods received without a supplier invoice

07. DEVIATIONS IN QUANTITY AND QUALITY THE RECEIPT OF GOODS IN THE PHARMACY IS REFLECTED IN THE FOLLOWING DOCUMENTS

- 1) acceptance act
- 2) claim letter
- 3) a card for recording claims and shortages
- 4) an act on the established discrepancy in the quantity and quality acceptance of goods
- 5) an act of acceptance of goods received without a supplier invoice

08. THE VALUE OF THE MARKET FOR DETERMINATION RETAIL PRICE OF A MEDICINE INSTALLED TO

- 1) costs
- 2) market price
- 3) negotiated price
- 4) commercial price
- 5) free selling price

09. GOODS ARRIED TO THE PHARMACY MUST BE ACCOMPANIED WITH THE FOLLOWING DOCUMENTS

- 1) price negotiation protocol
- 2) account
- 3) consignment note
- 4) invoice register
- 5) packing insert

10. SYNTHETIC ACCOUNTING OF THE MULTITURN (RETURNABLE) PACKAGING IN A PHARMACY IS CARRIED OUT ON THE SUB-ACCOUNT PACKAGING UNDER THE GOODS AND EMPTY "IN THE SYNTHETIC ACCOUNT

- 1) 41 "goods"
- 2) 10 "materials"
- 3) 51 "settlement account"
- 4) 01 "fixed assets"
- 5) 04 "intangible assets"

11. WHEN THE DELIVERY IS NOT COMPLIANT OF LINEN PRODUCTS BY QUANTITY AND QUALITY THE SUPPLIER IS SENT

- 1) notice
- 2) registered letter

12. TO INCOME COMMODITY OPERATIONS RELATE

- 1) reassessment for laboratory and packaging work
- 2) transfer from other accounting groups
- 3) all of the above

13. IN THE ADDRESS PART OF THE COMMODITY REPORT SHOWN

- 1) the period for which the report is being prepared
- 2) receipt of goods for the reporting period

14. SYNTHETIC ACCOUNT 41 IS

- 1) active
- 2) passive
- 3) active-passive

15. WHEN THE GOODS ARE POSTED FROM THE SUPPLIER THE FOLLOWING ACCOUNTS WILL BE USED

- 1) Credit 60 Debit 41
- 2) Credit 80 Debit 41
- 3) Credit 41 Debit 26

16. PRICING FACTORS ARE

- 1) market type
- 2) traditions of consumption of goods
- 3) all of the above

17. TRADING MARGIN FOR PERFUMERY AND COSMETIC PRODUCTS

- 1) limited
- 2) not limited