

UEF 7th semester

### Lesson 3.

#### Theoretical foundations of planning the activities of a pharmacy organization

1. The essence of planning and its difference from forecasting.
2. Restrictions on the use of planning.
3. Principles of planning and their characteristics.
4. The main types of intra-company planning of pharmacy organization activities.
5. Strategic planning of economic activity: stages and strategy options.
6. Tactical and operational planning of the economic activity of the pharmacy organization.
7. Regulatory and balance methods of planning.
8. Economic and mathematical methods and methods of optimization of planned solutions.
9. Statistical methods of planning.
10. Sources of information used in planning and analytical activities.

#### 1. The essence of planning and its difference from forecasting

The main goal of a pharmacy as a commercial organization is to meet the demand for pharmacy products and make a profit. Success in achieving this goal largely depends on the quality of forecasting and planning of economic activity.

It is necessary to distinguish the essence of such concepts as forecasting and planning, which are two inextricably linked stages of a single process. Forecasting precedes planning. Forecasting is multivariate and is carried out by constructing various forecast options and choosing the most optimal ones.

In planning, the main thing is the adoption of a specific solution to the planned task and finding ways to achieve the goal.

Forecasting is the process of forming the main goals and possible means and ways of their implementation.

***Planning is a special form of activity aimed at developing and justifying the program of economic development of an organization*** and its structural units for a certain (calendar) period in accordance with its resources and the purpose of the enterprise

Planning is the first and most significant stage of the management process. Based on the system of created plans, the organization of planned works, motivation of personnel for their implementation, monitoring of results and their evaluation in terms of planned indicators are carried out in the future.

#### 2. Restrictions on the use of planning

The possibilities of planning in any economic organization, including a pharmacy, are limited by a number of objective and subjective reasons. Such reasons include the uncertainty of the external environment, the costs of planning and the scale of the organization's activities (Table 1).

**The uncertainty of the market environment.** Any economic organization faces uncertainty in its activities, since complete data on the situation in the present and future time are not known in advance.

Although planning is one of the ways to clarify the internal and external conditions of activity, however, any organization cannot completely eliminate uncertainty, and therefore plan its activities entirely. But the impact of the uncertainty of the market environment can be reduced by some ways of controlling market relations.

Market control can be carried out in several ways:

- vertical integration;
- demand control;
- contractual relations;
- creation of entrepreneurial networks.

Vertical integration means that the planning organization unites, through mergers or acquisitions, supplier organizations and/or customer organizations that are part of a single technological chain. In this case, external transactions turn into intra-company transactions. As a result, the organization receives a guarantee of constant and stable supplies of raw materials, capital, labor, and can regulate the costs of acquiring the necessary economic resources.

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Table 1

#### Restrictions on the use of planning

Limitations	of preventive measures
<b>Uncertainty of the market environment</b>	<ul style="list-style-type: none"> <li>• Vertical integration</li> <li>• Demand control</li> <li>• Contractual relations</li> <li>• Creation of business networks</li> </ul>
<b>Planning costs</b>	<b>Comparison of additional costs associated with planning with the economic effect as a result of such planning</b>
<b>The scope of the organization's activities</b>	<ul style="list-style-type: none"> <li>• The use of ready-made (known) strategic planning models</li> <li>• Application of tactical planning</li> </ul>

By applying vertical integration, the organization reduces its costs for finding a buyer and/or seller, negotiating the subject of the transaction, and paying for consultants.

Demand control means that an organization is able to control the volume of products sold through various influences on demand. One of the options for controlling demand is the establishment of monopoly influence in the market. An organization that is the largest supplier of goods can independently regulate the volume of demand and form a response of buyers to their products.

However, monopoly power over demand is quite unstable and short-lived. Inevitably emerging competitive forces counteract monopoly control over demand (for example, substitutes may appear for each product), on the one hand, and antimonopoly activities, on the other.

A more effective and sustainable source of impact on demand is the marketing activities of the organization, adaptation to consumer needs and moods. But even in this case, the forces of competition do not allow us to establish fully planned and absolutely stable relations with consumers.

Contractual relationships are a more reliable way to eliminate uncertainty and get the opportunity to plan your activities. The meaning of contractual relations is that a potential manufacturer first finds a buyer for products that he is able to produce, and only then, after appropriate preparation, produces the goods. A transaction between a potential buyer and a seller is executed by a contract, which sets prices and volumes of products supplied or purchased for a sufficiently long period of time.

Organizations can reduce the uncertainty of the external environment by using, in addition to contracts, such a form of interaction as business networks. Business networks unite organizations that are economically interested in each other, based on flexible relationships, cooperation built on trust. From vertical integration, for example, based on rigid hierarchies, business networks are distinguished by the independence and freedom of action of each of the network links, participating firms retain their economic and legal independence. The initial basis for the formation of a network is a single technological or commercial chain that unites firms, or subcontracting relationships. Networks allow you to get the advantages that vertical integration gives, and at the same time make it possible to preserve the benefits of a flexible structure that adapts well to changes in the external environment.

The specific advantages of networks include: rapid dissemination and creation of new information necessary for the company, acceleration of innovation, risk sharing between network participants.

**Planning costs.** The planning limit is determined by the amount of costs spent on the organization and implementation of planning.

One of the most significant drawbacks of the planned activity is the reason is the need for additional costs (monetary and intangible — time) for research, organization of planning, attraction of additional personnel.

The minimum planning costs are those that ensure the survival of an economic organization, and any additional costs should create an additional positive effect and ensure its development.

The difficulty in determining optimal costs lies in the fact that the income received from planning cannot be measured accurately using quantitative methods. Therefore, the effect of planned activities is most often determined using qualitative and subjective assessment methods.

**The scope of the organization's activities.** The scale of the organization's activities limits or, conversely, expands the possibilities of planning.

It is more realistic to carry out planning in large organizations, because they have the necessary potential: high financial capabilities; serious scientific and design developments; highly qualified personnel and are able to attract the same highly qualified specialists from outside, etc.

It is difficult for small economic organizations to carry out large-scale planned work, especially expensive strategic planning.

However, they can:

use some forms of planning, especially operational planning;

apply ready-made strategy models created by well-known companies and research firms and strive to define their own strategies as the organization grows.

Despite the difficulties of implementing planning in a small organization, it is probably even more necessary for it than for a large one. The external environment of such an organization is less controllable and more aggressive than that of a large one, therefore, the future of a small organization is more uncertain and unpredictable.

At the same time, a small company has its advantages in organizing planning. The main one is that the internal environment of such an organization is simpler, and therefore more visible and predictable. In addition, it is easier to create a special psychological and social climate in a small organization that allows people to rally around the interests of the organization and its goals.

### 3. Principles of planning

The principles of planning determine the nature and content of planned activities in an economic organization. Proper adherence to planning principles creates conditions for effective work and reduces the possibility of negative planning results. Classical principles of planning: unity, continuity, flexibility, accuracy, the principle of participation.

**The principle of unity.** The principle of unity (holism) assumes that planning in any economic organization should have a systemic character, which can be described by the terms "coordination" and "integration".

Coordination of the planned activities of individual functional units is expressed in the following:

- the activities of no part of the organization can be planned effectively if such planning is not related to the planned activities of individual units of this level;
- any changes in the plans of one of the divisions should be reflected in the plans of other divisions.

The integration of planning activities assumes that there is a variety of relatively separate planning processes and private plans of divisions in the organization, i.e. a variety of planning subsystems, but each of the subsystems operates based on the overall strategy of the organization, and each individual plan is part of the plan of a higher division and the organization as a whole. All the plans created in the organization are not just a collection, a set of documents, it is their interconnected system.

**The principle of continuity.** The meaning of this principle is as follows:

the planning process at enterprises should be carried out continuously within the established cycle;

the developed plans should continuously replace each other.

The continuity of the planning process is dictated by the following prerequisites:

the uncertainty of the external environment and the presence of unforeseen changes make it necessary to constantly adjust and refine plans;

not only the actual prerequisites are changing, but also the organization's ideas about its internal values and capabilities.

Continuity in planning is provided by a system of organic combination of strategic, tactical and operational plans of the organization.

**The principle of flexibility.** This principle is to give plans and the planning process the ability to change its focus in connection with the occurrence of unforeseen circumstances. In order to implement the principle of flexibility, plans should be drawn up in such a way that changes can be made in them, linking

them to changing internal and external conditions. Therefore, plans usually contain reserves, otherwise called "safety surcharges", or "airbags".

At the same time, the reserves included in the indicators should not be too large, otherwise the plans will turn out to be inaccurate. At the same time, too low limits entail too frequent changes in plans, which blurs the guidelines of the organization's activities.

From a financial point of view, ensuring the principle of flexibility requires additional costs, which may be so high that the flexibility of the plan and the associated benefits will not pay for them.

**The principle of accuracy.** Any plan should be drawn up with such a degree of accuracy and concretization as the external and internal conditions of the organization's activities allow. Therefore, long-term plans are usually limited to defining the main goals and general areas of activity. Short-term plans and plans of individual structural units, being a kind of "instructions for the implementation of plans", should be as specific as possible.

**The principle of participation.** The principle of participation is closely related to the principle of unity. The principle of participation means that each member of an economic organization becomes a participant in planned activities, i.e. the planning process should involve all those whom it directly affects.

Planning based on the principle of participation is called participatory.

Participatory planning allows you to:

- 1) each participant of the organization to gain a deeper understanding of the goals and objectives of the organization;
- 2) all members of the organization, including ordinary employees, personally participate in the planning process. This leads to the fact that the plans of the organization become personal plans of employees, and participation in achieving the goals of the organization brings satisfaction to their own needs;
- 3) employees of the organization develop themselves as a person. They acquire new skills and knowledge, the horizon of personal opportunities expands, which means that the organization acquires additional resources to solve its future tasks;
- 4) combine two management functions that often conflict with each other: operational management and planning. Plans cease to be something external for managers of various levels, and they themselves participate in their compilation.

#### 4. Types of pharmacy organization activity planning

The main types of intra-company planning are:

Depending on the **degree of uncertainty of the planned activity** of the planning system in the organization can be divided into two types:

1) operating in a completely predictable environment and having no shortage of information, this type of planning systems is called *deterministic*, in practice, the existence of deterministic systems is possible at the level of departments; for example, planning the manufacture of drugs in a pharmacy, as a rule, has high certainty and accuracy in anticipating the results;

2) having a lack of certainty in the external environment and a lack of information.

Almost every economic organization, including a pharmacy, carrying out general planning of its activities, faces uncertainty of results. Planning systems that do not give full *predictability* of the result are called probabilistic (stochastic).

**Depending on the time orientation**, reactive, inactive, preactive and interactive planning are distinguished.

*Reactive planning* is based on previous experience and is carried out from the bottom up. Initially, the needs of the lower divisions are clarified, which are drawn up in the plans of these divisions. The collected materials are transferred to the management of the next level, which corrects and edits them and passes them to the next level and further — until the final selection and preparation of the consolidated project. For the second time, the general plan is not adjusted by lower divisions.

*Inactive planning* is based on the inertia of the organization's activities and consists in adapting to the present. The existing conditions are perceived as satisfactory, and the equilibrium in the position of the economic organization is achieved automatically.

*Pre-active planning* (anticipation) is focused mainly on future changes, i.e. not on minimizing efforts, but on finding optimal solutions. From several development options, the one that seems optimal from an economic point of view is chosen.

*Interactive planning has two main features:*

it is based on the principle of participation and maximally mobilizes the creative abilities of the organization's participants;

it assumes that the future is subject to control and to a large extent is the product of the creative actions of the participants of the organization.

The goal of interactive planning is to design the future.

**Depending on the time period of planning**, the following types of planning can be distinguished: long-term (prospective); medium-term; short-term (current).

The division of planning into long-term, medium-term and short-term means a difference in the time periods required to fulfill the planned indicators, and is of a technical nature.

*Long—term planning* usually covers long periods of time - five or more years.

*Medium-term planning* concretizes the guidelines defined by the long-term plan. It can be designed for a shorter period (from two to five years).

*Short—term planning* is the development of plans for the next financial year. Short-term plans include specific ways to use the organization's resources needed to achieve the goals defined in longer-term plans. The content of short-term plans is detailed by quarters and months.

All three types of planning should be linked together and not contradict each other.

Depending on the importance of planning in the process of the organization's activities, strategic, tactical and operational planning are distinguished.

## **5. Strategic, tactical and operational planning**

### **in the economic policy of a pharmacy organization**

The whole planning process in a pharmacy organization can be divided into two main stages: the development of an activity strategy (strategic planning) and the definition of tactics for the implementation of the developed strategy (tactical planning).

**Strategic planning**, which is a foresight of the future position of the enterprise, forecasting its place and role in the market environment, as well as determining the main ways and means to achieve this

state, is of particular importance in modern market conditions of enterprise management. Thus, strategic planning does not mean a long-term plan formalized in the form of a specific document, but only a forecast of possible trends in the state of the enterprise in the future.

Usually strategic planning is designed for a long period (five years or more). At the same time, strategic and long-term planning are ambiguous processes. Strategy is not a function of time, but a function of the direction of the organization's development. It focuses on a long period of time, and includes a set of global ideas for the development of the organization.

***Strategic planning is a managerial process of creating and maintaining a correspondence between the goals of an enterprise and its potential capabilities.***

The stages of the strategic planning process are presented in Appendix 1.

The organization's strategies can be developed in different directions. Most strategies can be grouped into three groups

- 1) cost control is based on reducing own costs compared to the costs of other enterprises, through mandatory cost control, regulation of the size the company and the volume of production, thereby achieving higher production efficiency;
- 2) differentiation is aimed at putting goods or services on the market that are more attractive to consumers than the products of other enterprises; such additional advantages may be image, customer service, quality; this is a good reliable strategy to achieve high profits, since customers who prefer the same product of a good brand are less susceptible to price;
- 3) focusing — purposeful orientation to a certain group of consumers, a part of the product range or a geographical market, i.e. a market segment; the focus strategy has two options: cost focus and differentiation focus.

Each type of strategy includes a set of policies that determine the nature of the activities of employees and departments in the operational plan.

**Tactical planning.** This planning consists in justifying the tasks and means necessary to achieve strategic goals. Based on tactical planning, decisions are made about how the organization's resources should be allocated to achieve pre-established or traditional goals. Tactical planning usually covers short and medium-term periods.

The medium-term plan provides for a certain sequence of development of measures aimed at achieving the goals of the long-term program and linking together the tasks set with all types of resources. Such a plan usually contains a set of generalizing economic indicators reflecting the volume of turnover, profitability of sales, resource potential, sources of financing. In addition, medium-term plans are developed not only for the pharmacy organization as a whole, but also for individual structural units, functional services, etc. Thus, this type of plan has a much greater degree of detail than a long-term program.

At the level of small and small organizations, the main type of planning is current (short-term) plans.

Current planning aims to maximize the concretization of a promising enterprise concept by defining methods and forms of its implementation. It covers annual and intra-annual periods and represents a set of plans by type of activity and by structural units.

Current planning is carried out through the development of a set of interrelated plans for the most important sections of economic activity and serves as the basis for the operational and economic management of a pharmacy organization.

It is advisable to include the following main sections in the comprehensive annual plans of the current activities of the pharmacy organization:

- *retail turnover plan;*
- *income plan from core and other activities;*
- *treatment cost plan, including labor and wage indicators;*
- *profit plan;*
- *financial plan;*
- *marketing plan;*
- *development plan of the material and technical base;*
- *social development plan of the pharmacy organization.*

The listed sections of the current plan of the pharmacy organization are complex, which not only involves the development of the main parameter of each section, but also provides for the definition of a system of calculated indicators that complement and reveal the essence of these parameters. A characteristic feature of the current business plan of the pharmacy organization is also that all its sections and indicators are interconnected and mutually dependent. The relationship of the sections is ensured by the order and sequence of their development.

**Operational planning.** A special place in the planning system of a pharmacy organization is occupied by operational planning, which is a specific form of management of current activities and constant monitoring of its progress. Operational management and planning should reflect the following aspects of the pharmacy organization's economic activity:

- ☐ study of the dynamics of the daily sale of pharmacy assortment goods both in general terms and in the structure of sales;
- ☐ comparative analysis of the costs incurred with the calculated marginal cost standards;
- ☐ control over the movement of inventories in general and by assortment groups;
- ☐ constant work with suppliers in order to improve the efficiency of product distribution;
- ☐ assessment of the daily situation of consumer demand;
- ☐ analysis of price dynamics both at the pharmacy and at competitors, etc.

Operational management should be built in such a way that it is possible to respond quickly to all changes (especially negative ones) in economic activity in order to increase its efficiency.

## 6. Planning methods

In the process of developing pharmacy organization plans, specific methods are used that correspond to the goals, objectives and planning features of this business entity.

Planning methods are specific methods and techniques of economic calculations used in the development of individual sections and indicators of the plan and their coordination.

When choosing specific planning methods, the following factors are taken into account:

- o duration of the planning period;



- o features of calculations of the planned indicator;
- o availability of source information and the possibility of its use;
- o availability of an appropriate technical base for information processing and calculations;
- o the level of qualification of employees.

The procedure for planning any indicator includes the following steps:

- 1) collecting information and conducting an economic analysis of the achieved level of the indicator for the period of time determined for the study (this may be monthly, quarterly data or data for 3 to 5 previous years);
- 2) calculation of the expected indicator for the current period;
- 3) analysis of the possibilities of changing the indicator for the coming period, identification of factors that may affect its changes in the future;
- 4) the study of the specifics of the pharmacy's activities that affect the value of the indicator and the justification of the methodological approach that can be applied when calculating for the future (balance sheet, regulatory, rent method, accounting for past trends, etc.);
- 5) calculation and registration of the results of planned activities.

**The following main methods are** used to obtain forecast values of indicators:

1. *regulatory, Normative methods*
2. *balance sheets,*
3. *optimization of planned solutions,*
4. *economic and mathematical,*
5. *statistical.*

1. Normative methods (methods of technical and economic calculations).

The methods are based on the use of approved norms and technical and economic standards in the calculations of one or another planned indicator, characterizing the rational value of this indicator for specific operating conditions of the enterprise.

Example. The corporate income tax is set at 20% of the amount of profit received. The organization plans to make a profit in the amount of 550 thousand rubles. how much tax will the organization have to pay when implementing the profit plan?

Decision. 550 thousand rubles . we accept it for 100%. Then 20% will be 110 thousand rubles. The pharmacy's net profit after tax will be: 550 – 110 – 440 thousand rubles

- . 2. Balance methods.

Balance calculations are used when planning the receipt of goods to the pharmacy based on the projected turnover and the size of the initial and final inventory. The classical formula of the commodity balance is:

$$O_H + N = P + B + O_k,$$

Where:  $O_H$  - is the stocks of goods or balances at the beginning of the period;

Ok — inventory of goods or balances at the end of the period;

P — receipt of goods ;

B — disposal of goods (other expenses);

P— sale of goods.

**Example.** The balance of goods on the 1st day (beginning) of the month is 50 thousand rubles. (Ok)

It is planned to sell goods for this month for 120 thousand rubles. (P)

Inventories for the final day of the month according to the plan amount to 60 thousand rubles. (Ok)

Other expenditure of goods is not planned (B — disposal (other expenditure) = 0)

Task: schedule the receipt of goods (P) to fulfill the sales plan (denote X)

Decision. Let's substitute our data into the commodity balance formula:  $50 + X = 120 + 0 + 60$

Then  $X = 120 + 0 + 60 - 50 = 130$  thousand rubles .

To fulfill the implementation plan, the receipt (purchase) of goods is required for 130 thousand rubles.

3. Methods of optimization of planned solutions. The methods consist in the fact that when drawing up a plan, they perform multivariate solutions to the same task.

Choose the optimal task option, i.e. one that is more effective in specific conditions

4. Economic and mathematical methods. These methods are based on the construction of mathematical models that reflect the quantitative relationships between indicators and the factors that determine them, followed by extrapolation of these dependencies for the forecast period. Correlation and regression models (single- and multifactorial) have found wide application in the pharmacy system.

5. Statistical (economic and analytical) methods. Being an integral part of economic and mathematical methods, a group of statistical methods is based on the construction and analysis of dynamic series of characteristics (parameters) of the forecasting object. Methodological techniques are grouping, comparison of indicators (absolute and relative) statistical data of accounting and reporting

## **7. Sources of information for analytical and planned**

### **activities of a pharmacy organization**

When conducting economic analysis and developing plans for the future, various sources of information are used, among which the main ones are centralized (regulatory), planned, accounting and accounting and non-accounting.

Centralized sources include all regulations in force at the date of the analysis (tax rates, tariffs for services, depreciation rates, etc.).

All indicators of current and strategic plans developed directly at the enterprise relate to planned sources.

Accounting and reporting sources are accounting, statistical, operational accounting and reporting data.

The main accounting documents used in analysis and planning are Form No. 1 "Balance Sheet", Form No. 2 "Profit and Loss Statement". In addition, other documents can be used: Form No. 3

"Statement of Changes in Equity", form No. 4 "Statement of cash Flows", form No. 5 "Appendix to the balance sheet".

Statistical information is information that is reflected in official forms of statistical reporting. For the analysis, form No. 5-z "Information on the costs of production and sale of products (works, services)" can be used.

Operational information contains data on the current, daily activities of the enterprise and performs mainly the function of regulating and controlling production and trading activities. These are commodity reports, data on the number of staff, accounts payable, etc.

All other sources of analysis are considered non-accounting. These usually include state laws, presidential decrees, government resolutions, acts of inspections and audits, etc. economic and legal documents: the charter, the founding agreement, contracts for the supply of goods, rental of premises or equipment, explanatory notes, minutes of meetings, marketing research data, etc.

#### 8. Methods of submitting analytical information

In the course of planning and analytical work, the method of presenting information is important. The most common way is to build tables and graphs.

Tables. This way of presenting information allows us to jointly consider isolated statistical data, fully and accurately covering the complex nature of phenomena.

There are tables

- simple, or list items contain summary indicators or a list of individual objects without division into groups,
- group: in them, the statistical data set is divided into groups, each of these groups is characterized by a number of indicators
- combinational: in them, the data set is divided into groups according to several criteria, a combination of groups is obtained in the table.

Charts. Working only with tables is not always convenient, especially if you need to present the data in a visual and accessible form. To solve the problem of visual representation of various data, different types of graphs are used.

A statistical graph is a drawing in which statistical aggregates characterized by certain indicators are described using conditional geometric images or signs.

Statistical graphs can be classified according to various criteria: purpose (content), method of construction and nature of the graphic image.

According to the content or purpose , you can select graphs:

- comparisons in space;
- various relative values (structure, dynamics, etc.);
- variation series;
- accommodation on the territory;
- interrelated indicators.

Combinations of these graphs are also possible, for example, a graphical representation of a variation in dynamics or dynamics of interrelated indicators, etc.

According to the method of plotting, graphs can be divided into diagrams, cartodiagrams and cartograms.

By the nature of the graphic image, there are point, linear, planar (column, hourly, square, circular, sector, curly) and volumetric graphs.

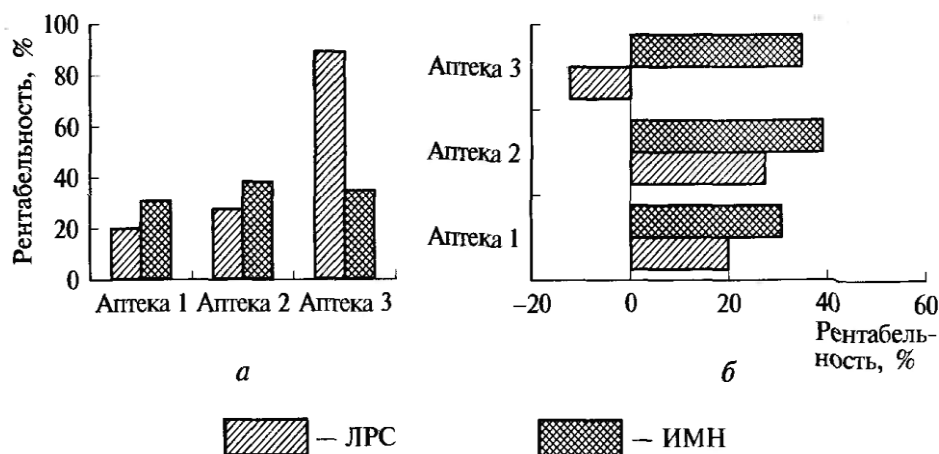


Рис. 3.9. Типы диаграмм сравнения:  
*a* — столбиковая; *б* — полосовая (ленточная)

Tasks on the topic of lesson 3.

Task 1. In the workbook, write down the questions and your answers to them.

1. Forecasting and planning. Write down the definitions and their differences.
2. What factors limit the possibilities of planning?
3. List the classical principles of planning.
4. What types of planning are allocated depending on the planning time period?
5. What types of planning are allocated depending on the importance in the pharmacy's activities?
6. What sections does the current planning in the pharmacy for the coming year include?
7. What aspects of the pharmacy organization's business activities does operational planning include?
8. What planning methods do you know in the pharmacy? Write them down.
9. What is used in the regulatory planning method?
10. Write the product balance formula for planning the receipt of goods to the pharmacy.
11. What sources of information are used for analysis and planning in the pharmacy?
12. List the ways to provide information in economic analysis and planning

Task 2.

Use the balance method to schedule the rest of the goods at the end of the month at the pharmacy, if the balance of goods at the beginning of the month is 140 thousand rubles. During the month, 250 thousand rubles worth of goods were received. Goods sold in a month for 265 thousand rubles.

Task 3.

Plan the pharmacy's expenses for deductions to social funds if the salary fund of pharmacy employees is 280 thousand rubles, and deductions are set at 30% of the salary fund.

*Solving task 2*

*According to the commodity balance formula,  $Oh + N = P + B + Ok$  The balance at the end of the month can be calculated from this formula:  $Ok = (Oh + N) - (P + B)$*

*Other disposal (B) is not specified in the conditions, let's take it equal to 0. Then, when substituting our data into the formula, we get:*

$$OK = (140 + 250) - 265 = 125 \text{ thousand rubles}$$

*is less than at the beginning of the month. It is possible to increase the purchase of goods by 15 thousand rubles in order to maintain the remaining goods in the required amount.*

*Solution of task 3.*

*According to the condition of the task, 30% of the wage fund will be :*

*280 thousand rubles  $\times$  30% = 84 thousand rubles. Consequently, 84 thousand rubles should be planned for pharmacy expenses for deductions to social funds.*