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PROPER PROCEDURE OF INVENTORY IN PHARMACY

Abstract. Management of commodity stocks is an important process in any business environment, especially in the pharmaceutical sector.

The inventory allows to rate efficiency of commodity stocks management. The inventory is the checking of actual availability of stock and cash held with accounting data in the pharmacy. Accordingly, the results of proper procedure of inventory determine further development of pharmacy in the field of management of commodity stocks.

Research purpose: to determine the main indicators of proper procedure of inventory.

Material and methods. During the systematic analysis of regulatory legal acts of the Republic of Kazakhstan and foreign literature in the field of inventory management in pharmacy there were identified indicators of proper procedure of inventory.

Results and discussions. Proper procedure of inventory based on good documentation in the form of standard operating procedures detailing all the necessary steps. For helping to the head of the pharmacy to estimate the order of the inventory there were determined key issues. Proper assessment of inventory's results is also important in the further improvement of management of commodity stocks in pharmacy.

Conclusion. To rate the quality of the inventory in the pharmacy organization will help the following three indicators: documenting of the inventory process, stages of the inventory and assessment of the inventory results.

Keywords: pharmacy, GPP, standard operating procedures, inventory.

Introduction. In the context of evolution of services, improvement of literacy, quality of life of the population and rapid growth of pharmacy organizations, the need for visitors to pharmacies who need high quality pharmaceutical care also increases. The pharmaceutical care depends not only on the professional skills of dispensing chemist or pharmacist, but also on the well-coordinated work of organization departments. Modern trends in pharmacy development involve the introduction of international practice of proper retail sales of drugs – the standard Good Pharmacy Practice (GPP).

In accordance with the recommendations of the World Health Organization, there was developed a national standard, harmonized with GPP – State standard "Good Pharmacy Practice" in 2006, and in May 27, 2015 there was established a decree № 392 "On Approval of Good Pharmacy Practices."

Although, according to the action plan of the State Program for Health Development of the Republic of Kazakhstan "Densaulyk" for 2016-2019, it is necessary to introduce proper pharmaceutical practice till the second quarter of 2018. It is well known that good pharmacy practice includes standards that apply to all stages of the drug life cycle: good laboratory practice (GLP), good clinical practice (GCP), good manufacturing practice (GMP), good distribution practice (GDP), good pharmacovigilance practice (GVP) and good pharmacy practice (GPP).

In view of the above, each pharmacy should establish its activities and bring it up to the standard.

The inventory is very vital in providing pharmaceutical care to the population for the proper determination of the expenses. It helps to strengthen the company and avoid potential property losses.

The purpose of the inventory is to check the reliability of the balance sheet and reports of enterprise. It allows comparing the correct documentation of all business operations, identifying the actual presence and quality condition of commodity stocks in pharmacy. The proper inventory procedure is a sequence of

practical actions of organization's workers to obtain accurate and reliable data of inventory management system [1].

Results and discussion. Total quality control of the inventory allows the head of the pharmacy to assess: 1) the elements of accounting system of inventory; 2) the inventory procedure; 3) the risks of unfair acts with respect to the inventory [2].

First of all, the proper inventory procedure includes appropriate documentation [3].

The inventory procedure in the Republic of Kazakhstan is regulated by paragraph 4 of the order of the Minister of Finance of the Republic of Kazakhstan № 241 "On Approval of rules for maintaining accounting records" dated March 31, 2015. According to the above mentioned normative legal act, the verification data of the actual existence of commodity stock is recorded in the inventory sheet of ***Инв-10*** form, and the results of the inventory – in the collation sheet of ***Inv-18*** form, approved by order of the Minister of Finance of the Republic of Kazakhstan № 562 "On approval of forms of primary accounting documents" dated December 20, 2012 [4].

In accordance with the requirements of Good Pharmacy Practice, each pharmacy must have the detailed algorithm of inventory process ***in the form of standard operational procedures***, available to all employees [5].

The order of the head of the pharmacy organization is the initial step in inventory process. This order specifies the exact date and timing of the inventory and the list of participants who are inventory custodians and the inventory commission.

The composition of the inventory commission should include skilled workers, freely oriented in the pharmacy assortment, prices and software [6].

Head of the pharmacy provides instruction on the rules and procedure of inventory for the participants. For the quality inventory process in accordance with the relevant standard operating procedures, all the stages should be described in details. Table summarizes the key issues that will help the head of the pharmacy to assess order of inventory process. To comply with inventory process, in questions of Indicator 1 (Documentation of the inventory process) and Indicator 2 (Assessment of the order of inventory) there should not be "No" answer.

Key issues in assessing the proper inventory procedures

Key issues	Yes	No
Indicator 1. Documentation of the inventory process		
Is there a SOP of inventory in pharmacy?		
Are there collation statements of previous inventory?		
Indicator 2. Stages of inventory		
Has the inventory commission been established prior to the inventory?		
Does the target date of the inventory allow carrying out a complete and accurate verification of the actual availability of property?		
Has the instruction of inventory process been carried out by head of the pharmacy?		
Have the pharmaceutical products been issued during inventory?		
Have the data on the balance of commodity stock according to oral information provided by materially responsible persons or according to the account without verifying their actual availability been included?		
Have the inventory commission received the inventory sheets with accounting data from account department?		
Have the sheets been drawn up separately for commodity stock in transit and in warehouses of other organizations?		
Have the non-invoiced stock been separated from those subject to inventory?		
Has the pharmacy been sealed off for the night if the inventory lasted for more than one day?		
Indicator 3. Assessment of the inventory results		
Have the expired goods been identified?		
Have the products with violated storage conditions been detected?		
Much regarding?		
Is the surplus percentage high? (each organization establishes its percentage)		
Is the pharmacy protected, is there a security during the daytime?		
Is the pharmacy protected, is there an alarm system?		