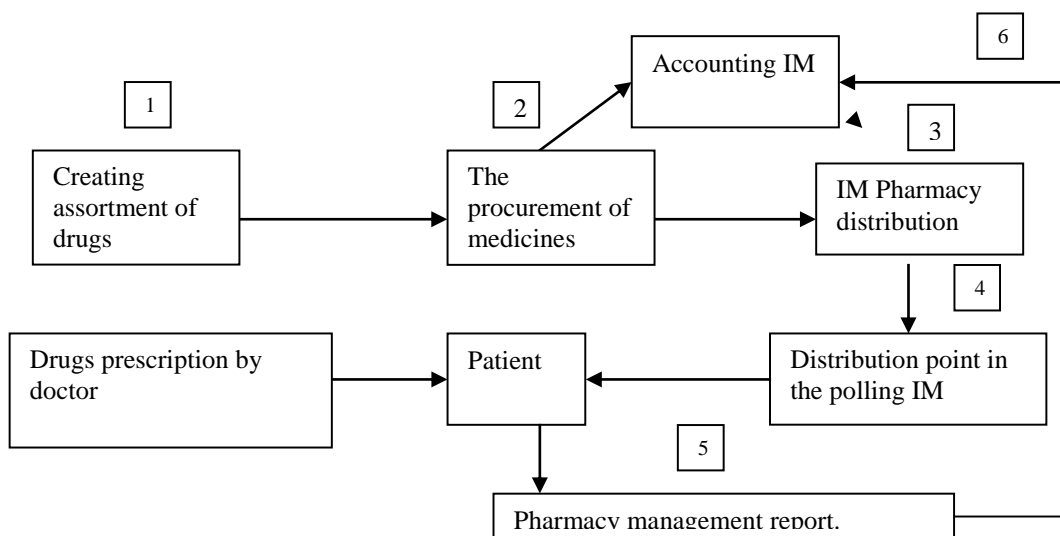


**ACCOUNTING FOR SUPPLY  
MEDICAL INSTITUTIONS WITH MEDICINES**

A serious problem of public health service institutions is the supply of medicines and other medical products, because purchase cycle has essential features first we follow its steps shown in the following diagram.

*Scheme 1*

*Circulation of medicines in hospitals*



Source: elaborated by author

Creating assortment of drug represent first phase in providing the patient with necessary drugs and can be presented in the following table.

Table 1

*Cycle supply medicines and other products for medical institutions rendering*

<b>Step 1 Planning of need to purchase</b>	Action 1	Pharmacotherapeutic committees, joint working group to purchase the necessary medicines determined for each medical institution.
	Action 2	Senior staff of the Ministry of Health determined medications needs to achieve national programs.
	Action 3	Presentation drug requirements for Medicines and Medical Devices Agency systematization.
<b>Step 2 The procedure for procurement</b>	Action 1	Public Procurement Agency and remittance tender documents.
	Action 2	Public procurement procedures
<b>Step 3 The designation winner</b>	Action 1	Bid evaluation is carried out according to the qualitative requirements of medicines included in the lists for centralized procurement.
	Action 2	Choosing the winner based on the use of tender evaluation criteria which can not be changed during the application of the procurement procedure.
	Action 3	Registration of contracts with the Public Procurement Agency.
<b>Step 4 Ending contracts</b>	Action 1	Medical institutions enter into contracts with designated winners.
	Action 2	Contracts is checked and coordinated with the Medicines and Medical Devices Agency.
<b>Step 5 The performance of contracts</b>	Action 1	Sending a copy of the registered contract provider and medical institutions.
	Action 2	Making public procurement contract.

Source: elaborated by author

Shipping bills and transport or invoices constitutes the basis for the daily registration of drugs purchased from traders, which represents **the second stage**.

For recording and management inputs, outputs and stocks of medicines in medical institutions there is hospital pharmacy. So, drugs are distributed in their pharmacy which represents **the third stage** of movement of drugs.

The dispensing of drugs from pharmacy is organizing if possible in each polling of "Point distribution of pharmaceutical products" which is **the fourth stage** of movement of drugs. Drugs from the hospital pharmacy is performed for specific patient based on the document The purchase order – delivery (free) and prescription Sheet. The purchase order– delivery is the document financial primary recording material containing prescription drugs, other pharmaceuticals, para– pharmaceuticals and supplies department and prescribed personal needs of the patient.

If the supply of staff does not allow the drug delivery points, the ward this function is performed by nurse – head of department. At the end of the month, she calculates the amount generalizing document for each group of material released and the total amount monthly. The total amounts in this document are included in pharmacy management report. Accountant responsible for

bookkeeping medicines and medical use, must verify the selective correctness track of medications in the pharmacy and wards and to confirm by signature checking documents.

At the end of each month Head pharmacist drawn the annual report of pharmacy which is **the fifth stage** of movement of drugs.

Pharmacy management report is drawn up in 2 copies which are signed by the Head pharmacist and presented the institution's accounts no later than the 5<sup>th</sup> of the following month the reporting month representing **the sixth stage**.

In conclusion we mention that medical institutions accounting must ensure proper organization track of medications and of articles for medical use, performs primary control over the accuracy of the documents and conducts ongoing assessment of statements of drugs in pharmacy and polling institution.