



AUTOMATED SYSTEM SUBSIDIES TO PRODUCTS IN THE RETAIL TRADE, RELEVANT WORK TOOL

SISTEMA AUTOMATIZADO SUBSIDIOS A PRODUCTOS EN EL COMERCIO MINORISTA, HERRAMIENTA DE TRABAJO PERTINENTE

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Summary The companies of the Ministry of Internal Trade, had difficulties when calculating the subsidies to products, the sale price to the retail entities is modified periodically; Due to their dynamism, magnitude and quantity, they resulted in errors, motivating the design of an Automated System for the calculation and accounting of SUBSIDIES TO PRODUCTS, when the sale price to the population is lower than the purchase price; automatically generating the Operations Receipt and the Financing Request Model to the Finance and Prices Directorate (DFP) financing by price difference: specific delivery for children, medical diets, basket, prophylactic orthopedic footwear, free delivery to underweight children and carving, family basket and school uniforms. Allowing the liquidation process of the annual Budget to the DFP with assessment of the economic effect of the financing granted. It helped to solve that the entities can make the liquidation of the execution of the financing.

Keywords: errors, acquisition price, proof of operations, financing request, economic effect

Las empresas del Ministerio del Comercio Interior, tenían dificultades al calcular los subsidios a productos, el precio de venta a las entidades minoristas son modificados periódicamente; por su dinamismo, envergadura y cantidad, tenían como resultados errores, motivando el diseño de un **Sistema Automatizado para el cálculo y contabilización de SUBSIDIOS A PRODUCTOS**, cuando el precio de venta a la población resulte inferior al de adquisición; generando automáticamente el Comprobante de Operaciones y el Modelo de Solicitud del Financiamiento a la Dirección de Finanzas y Precios (DFP) financiando por diferencia de precios: entrega específica para niños, dietas médicas, canastilla, calzado ortopédico profiláctico, entrega gratuita a niños bajo peso y talla, canasta familiar y uniformes escolares. Permitiendo el proceso de liquidación del Presupuesto anual a la DFP con valoración del efecto económico del financiamiento otorgado. Se contribuyó a solucionar que las entidades puedan hacer la liquidación de la ejecución del financiamiento.

Palabras claves: precio de adquisición, comprobante de operaciones, solicitud de financiación, efecto económico

INTRODUCTION

"Subsidized Retail Prices: It is a current transfer of specific destination financed from the Central Budget of Retail Trade, authorized to circulate directly to the population the products and families of established products, when the wholesale prices are higher than the prices to the population in Cuban pesos (CUP) approved". ((MFP), 2015)

The Municipal Directorates of Finance and Prices (DGAI, 2015) must verify that the products for which the execution of the subsidy is liquidated correspond to those approved and

review the calculations contained in the liquidation of the execution of Subsidy for Difference in Prices presented by the entity, in turn make the corresponding adjustments between the allocation of the anticipated subsidy and the liquidation of the execution presented by the entity. (MFP, Resolution No. 54 2015, 2015)

The retail companies of the Grupo Empresarial de Comercio Cienfuegos, belonging to the Ministry of Internal Commerce, had difficulties calculating and accounting for product subsidies, these sales prices are modified periodically; due to their dynamism, size and quantity, they resulted in many errors since their processing was manual.

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From these elements previously raised, the work is proposed as a problem: the design of a work tool capable of processing in real time the calculation of the products that are subsidized to the population, applying what is established to the products that are determined by the Office of Consumer Registry.

It is important to note that financing is delivered in advance, in the last ten (10) business days of the month prior to the one in which the sale of the products to be financed corresponds and in accordance with the budget and cash schedule. (MINCIN S.m., 2022)

The objective of the work is that the companies carry out the liquidation of the execution of the assigned financing, carrying it out on or before twenty (20) business days following the end of each month, for which the model "Request for Financing to the Subsidized Retail Prices" due to Price Differences, after conciliation with the Municipal Directorates of Finance and Prices and of Commerce, so they agree, they can assign the financing once the actual sale of the products for the period has been settled; since in the event that the Trading Companies do not present the model of "Request for Financing at Subsidized Retail Prices" due to Price Difference" within the established term, the financing that for that case constitutes delays is not delivered.

DEVELOPMENT

Given that the companies that make up the Cienfuegos Business Group of Commerce, belonging to the Ministry of Internal Commerce, have difficulties with the calculations of the subsidies, the sale price to the retail companies are modified periodically, in addition to the incidence with the review by of the Municipal Directorates of Finance and Prices (DMFP), all these calculations must be made by these entities, due to their dynamism, size and quantity they result in many errors. (Cienfuegos, 2015)

Retail Trade, when the sale price to the population is lower than the acquisition price and retail trade margin, the financing is delivered in advance in the last ten (10) business days of the month prior to the one in which the sale of the products corresponds to. finance, and in correspondence with the report of the Consumer Registry Office. (Prices D. P., *Manual of procedures for the activity of the internal trade system*, DFPF - 2021., 2021)

This system must be processed by designated personnel and automatically provides the Operations Proof and the "Request for Financing at Subsidized Retail Prices" model for Price Difference.

With this automated work tool, it is possible to organize the entities of the Ministry of Domestic Trade that are checked by the Municipal Directorates of Finance and Prices, which is in charge of directing and controlling the work of training, setting and modifying prices and rates,

issuing as many rules and regulations as necessary to ensure the price policy of the State and the Government, so this system is periodically updated with current regulations.

1. Financing of subsidy for price difference to Retail Trade Companies. Concepts to subsidize

As of 2015, the financing of the price difference subsidy is being carried out at the retail level, generated by the change in the billing method of the wholesale companies, which began to market the products at wholesale prices plus the commercial surcharge rate. , which also includes the Wholesale Sales Tax (2%) and the Territorial Contribution for Local Development (1%), where applicable.

1.1. Concepts for identifying the destination of the products to be subsidized:

- a. **Regulated family basket:** The products that are assigned for the regulated family basket that are subsidized are nominalized in the Policy for Distribution of Regulated Food issued annually by the MINCIN and which contains the products, retail price, program and frequency of deliveries. The monthly distribution of regulated food for the Regulated Family Basket responds to the Distribution Policy that guarantees the monthly delivery of food to the entire population, both children and adults, as well as medical diets, with the per capita established for each case. The commercialization of the Standard Family Basket is governed by Resolution 136/2020, of the MINCIN (Interior, Resolution 136/2020, 2020), through which the treatment of the products of the Standard Family Basket, medical diets and standard programs. Subsidized products and approved destinations are determined, including food products and domestic fuels that are delivered to the population in a rationed manner, through the supply notebook. Household fuels include: alcohol, kerosene, and liquefied petroleum gas.
- b. **Medical diets:** The products that are marketed for medical diets through retail entities are fully subsidized. The Ministry of Public Health governs the Medical Dietary (which is broken down into Special and Normal Diets), which contains the necessary food for each type of disease, this document is also delivered to the Provincial Administration Councils and to the entities that are subordinate to it, related to health and retail activities.
- c. From the Dietary, the offices of the consumer registry, update in a Register of Affidavits of Diets issued by the Health area, the diets received and the products they contain, which are reported to the corresponding retail units for delivery of the products provided during the period of validity of the diet.

- d. **Prophylactic Orthopedic Footwear:** Through Instruction No. 8, ([Interior, Instruction No. 8 of 2019, 2019](#)) the procedure for attention to this program was approved, which establishes the regulated sale aimed at people with footwear requirements prophylactic orthopedic, which is endorsed in the retail commercial network by presenting the medical prescription prepared by the corresponding medical practitioner. Consumers of this program are entitled to purchase at least one pair of prophylactic footwear once a year, which is set annually in the distribution policy. The purchase of prophylactic orthopedic footwear can be made at the time of presentation of the medical prescription in the retail commercial establishment, where its registration will be made or later. After registration, only with the presentation of the identity card can you purchase the footwear and the validity will be as long as the same treatment guaranteed in the medical prescription is maintained. After six (6) months of issuing the prescription, if the consumer does not appear at the retail establishment to register, it is considered void.
- e. **Basket:** Instruction No. 7 ([Instruction No. 7 of October 8, 2019, 2019](#)), establishes the procedure for attention to this program. When pregnant women reach 26 weeks of gestation, together with the 2nd food diet, they receive the layette book at the ORC and from this moment they can go to the retail store that attends the regulated sale programs, to purchase the products that make up the Basket module. The validity period of the layette booklet is one (1) year, which elapses from its date of issue until the end of the month in which the year of issue is fulfilled. All pregnant women have the right to purchase the module that is defined in the distribution policy that is issued each year. In all provinces, a retail network is defined to which registered pregnant women are linked by ORC.
- f. **School uniform:** covers the retail sale of garments for external students at the primary, secondary, pre-university and polytechnic educational levels; The voucher issued by the Provincial Directorate of Education is presented for the purchase of the uniform, where the names and surnames of the student, the school grade and the garments to be acquired are specified.
- g. **Low Weight:** Maintain the free delivery of modules for children with nutritional deficit, low weight and height. ([Minister., 2017](#))

Maintain, at subsidized prices, the total nomenclature of products intended for consumers with medical diets for chronic childhood diseases and diets for pregnancy, chronic retrovirolosis, basal formula, and milk intolerance; the sale prices are those established in Resolution 346, ([MFP, Resolution 346 of the Minister of Finance and Prices, November 25, 2020](#)).

Maintain the current terms of the right to purchase food products, established by Instruction 8, ([MINCIN, Instruction 8, issued by the Vice Minister of this Organization, July 20, 1998](#)).

Guarantee in the units that make released sales, the inventories and qualities that support the regulated family basket, until the last day of the month or the expiration date, according to the sales cycle. ([MINCIN S. m., 2022](#)). Maintain retail prices, sales systems, and established controls, in accordance with the Demographic Dynamics Policy, for items corresponding to prophylactic orthopedic footwear and layette programs, which are governed by the Instructions ([MINCIN, Instruction No. 7, October 8, 2019](#)).

2. Scientific Methodology Used

2.1 Automated System for the calculation and accounting of SUBSIDIES TO PRODUCTS.

The fundamental objective of this system and all its calculations is that no manager of the economy of our entities feels defenseless before the review of these important organizational issues, when they receive a visit from internal or external audits of the different levels of Global Organizations of the Economy. , the Business Group, Ministries and mainly the Municipal Directorates of Finance and Prices. ([Resolution No. 346 of 2020 \(GOC-2020-846-EX71\), 2020](#)).

The system was designed and programmed in [Microsoft Access Database](#), which is an excellent object-oriented database digester and SQL structured query language programming. Information protection can be an important part of database development. Microsoft Access data. By securing a database you can control what a user or group of users can do with the database objects; This security is made up of several pieces that must fit together to be complete: work groups, user and group accounts, ownership and authorization assignment, among others.

2.2. Prerequisites

Own a computer that at least complies with the Microsoft Windows XP Professional System Version 2002 Service Pack 2, PC: Intel ® Pentium ® 4, 2.80 GHz CPU with 256 MB of RAM, and printer. Have Microsoft Office Access installed. It was designed and programmed in SQL related database language and object-oriented programming in order to avoid duplication of information.

With the implementation of this system, we digitally provide the necessary elements, to be able to process the calculations of those products that are subsidized automatically, showing the data collected from the different units, with a minimum of complexity and a maximum of solutions to the steps that you have to give to achieve it. ([Cuba A. d., 2019](#)).

In the units, the work is daily, breaking down sales by different concepts, according to the sales made in them, the company having to update the list of products that are being incorporated; delivering the Decennial Part as appropriate, duly squared with the annotations in the Operations Report according to their sales.

In the Zone or Base Business Unit, if it issues Vouchers, it will use the last row to calculate the different corresponding subsidies, otherwise they close the record up to Total Sales by concept, sending it to the Company in this way, so that it can be proceed to the corresponding calculations.

In the Company you will receive by Units or Commercial Zones the totals by products for the calculation of the subsidies, using this Automated System for the Calculation of Subsidies to Products.

Form of Calculation to obtain the amount to be financed for the Price Difference Subsidy: It is the difference of all the products to be subsidized from each establishment between the sale prices to the population and the purchase price, the retail trade margin rate and taxes on sales that retail companies will contribute. (prices., 2019).

Example: Rice national consumption

OPERATION TO BE CARRIED OUT: acquisition price + commercial discount of 10% of the retail sale price-retail sale price = AMOUNT TO SUBSIDIZE

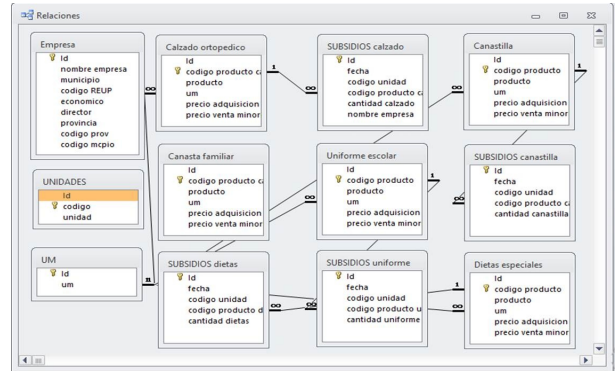
The subsidized retail price is a specific destination current transfer financed from the Central Budget, for producing companies, wholesale circulators and retail trade, authorized to circulate directly to the population the established products and product families, when the wholesale prices resulting higher than the prices for the population in Cuban pesos (CUP) approved. (Prices D. P., Manual of procedures for the activity of the Internal Trade system, 2021).

2.3. The system is divided into three parts

I. CODERS AND PRICE UPDATE: enter the data of the company or entity in question, the Units coder, and then the coder of the six subsidy programs by entering the code, name, unit of measure, acquisition price and price of sales.

II. DATA FOR THE MONTH AND CALCULATED REPORTS: after the processing date, the sales of each unit are reported, according to the program and products to be subsidized, broken down as follows: Prophylactic Orthopedic Footwear, Standardized Family Basket, Basket, Medical Diets, Low Weight and Height and School Uniforms.

III. UTILITY OR COMPLEMENTARY: Shows the Conversion Table See Annex 1, the Resolutions in force regarding the subsidy for products, the Automatic Operations Receipt for the different accounting accounts



Source: self made
FIGURA 1. Related databases



Source: self made
FIGURA 2. Object Oriented Programming



Source: self made
FIGURA 3. Automated System for calculating and accounting for product subsidies

Acquisition price	0.90
Further:	
Retail trade margin over retail price (10%)	0.025
Less:	
Retail price	0.25
Amount to subsidize	0.675

and the "Request for Financing at Subsidized Retail Prices" model for Price Differences , which must be delivered duly signed and coined by the management of the company, accompanied by the invoices of the month that support said liquidation.

3. Results

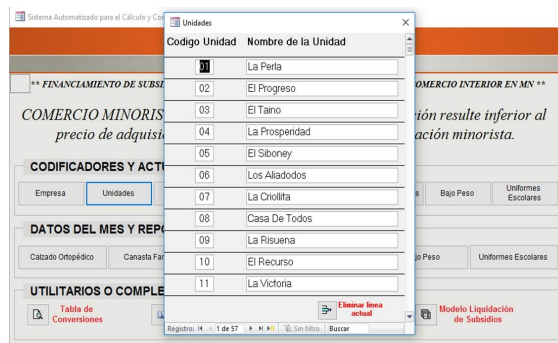
By using this work tool, our companies carry out the liquidation of the execution of the assigned financing on or before ten (10) business days following the end of each month, for which the model "Request for Financing at Prices Subsidized Retailers" due to Price Differences. The Municipal Finance and Price Directorates verify that the products for which the subsidy is being settled correspond to those approved and review the calculations contained in the settlement of the Subsidy for Difference in Prices presented by the entity. After entering all the information, you can begin to see the Calculated Reports.

Before the preparation of this work, the calculation for the Settlement of Subsidies due to price difference was done manually, using worksheets for them with the inconvenience of passing each Invoice by hand, extracting from it: the acquisition price for each product, then they were transferred to an Excel sheet, occasionally having some lines repeated or omitted and calculation errors in the price differences to be requested for each subsidized product.

With the application of this automated work tool, it has been possible to demonstrate that due to the number of products and the frequent change in acquisition prices, these errors were real and were committed several times, causing the Companies to not accept them by the Municipal Directorates of Finance, of the requests made due to poor quality information.

The Records that are issued are perfectly auditable, corroborating the information that is provided from the base to the company and by the billings to the wholesale companies make to the retailers for each product, applying the correct calculations.

It has a positive impact on the control environment, information and communication are consolidated, control activity is strengthened, risks are avoided, and their consequences are constantly evaluated through supervision and monitoring. It humanises work and, at the same time, serves as training for employees, accountants and technicians who use and analyze it. The economic impact helps to have a better and greater control of the existing resources in each company of the Cienfuegos Business Group, avoiding errors detected by the Municipal Directorates of Finance and Prices. This system is in accordance with the Guidelines of the economic and social policy of the PCC and the Revolution, which indicates effective communication and information of the Accounting and Financial activity in all companies, specifically the topic: II MACROECONOMIC POLICIES, complying with the guidelines Nos. 56 to 65. (Cuba PC, 2019).



Source: Own elaboration

FIGURA 4. Unit Encoder

Código	Nombre del Producto	U/M	Precio Adquisición Minorista	Precio Venta Minorista
01	Arroz Canasta Basica	Kg	\$0.992310	\$0.54
02	Azúcar Crudo EMPA	Kg	\$0.152190	\$0.22
03	Azúcar Refino EMPA	Kg	\$0.226870	\$0.33
04	Fideo a granel EMPA	Kg	\$0.328080	\$0.25
05	Pasta alimenticia 400 gr	Pqte	\$0.530000	\$0.80
06	Compota 214 gr	Cajita	\$1.296200	\$0.25
07	Leche Fortificada EMPA	Bolsa	\$3.680000	\$1.50
08	Leche Fortificada EMPA	Bolsa	\$3.070000	\$1.50
09	Aceite Refino EMPA	Litro	\$1.173310	\$0.80
10	Carne fresca de res CC	Kg	\$29.300000	\$1.52
11	Pollo Troceado CC	Kg	\$1.364700	\$1.52

Source: Own elaboration

FIGURA 5. Product Encoder

Fecha	Código	Unidad	Código	Nombre del Producto	U/M	Precio Adquisición Minorista	Precio Venta Minorista	Cantidad
31/08/2022	19	Comerc Altam	18	Carne res	Kg	\$107.580000	\$1.55	29.50
31/08/2022	19	Comerc Altam	19	Leche en polvo EMPA	Bolsa	\$63.006456	\$1.50	30.00
31/08/2022	20	La Mia	15	Yogurt natural	Bolsa	\$13.000000	\$1.00	503.00
31/08/2022	20	La Mia	16	Leche en polvo 600 g	Bolsa	\$49.080000	\$1.50	65.00
31/08/2022	20	La Mia	17	Leche en polvo	Bolsa	\$63.240000	\$1.50	3.00
31/08/2022	21	Ciego Montero	16	Leche en polvo 600 g	Bolsa	\$49.080000	\$1.50	48.00
31/08/2022	21	Ciego Montero	18	Carne res	Kg	\$107.580000	\$1.55	85.50
31/08/2022	22	La Sorpresa	16	Leche en polvo 600 g	Bolsa	\$49.080000	\$1.50	127.00
31/08/2022	23	La America	16	Leche en polvo 600 g	Bolsa	\$49.080000	\$1.50	94.00
31/08/2022	23	La America	18	Carne res	Kg	\$107.580000	\$1.55	93.50
								0.00

Source: self made

FIGURA 6. Introduction of monthly data

3.1 Economic valuation

This finished product, due to its content and provision to a third party, would have required around 6 months of work and research, employing more than one employee (we assume 3), however, due to practice, knowledge and mastery of the different activities that are carried out in each of our entities, a good dose of innovation and technological rationalization, the specialists that approached it, only consumed spare time from daily work and it was set up in 3 months. For all of the above, the economic assessment is positive, let's see:

Reporte calculado: Canasta Familiar Normada

Cód. Nombre de la Unidad	Unidad	Precio Aplicación	Precio Venta	Importe	Importe Prec. Ajust.	Margen	Dif. Precio	Importe a Subsidiar
13 Cerveza 500ml	Kg	107,880000	29,80	44,19	111,81	0,16	106,19	111,2244
19 Leche en polvo EMPA	Bolsa	53,000450	1,00	30,00	45,00	150,19	0,10	51,80
21 Leche	Bolsa	13,000000	1,00	503,00	503,00	653,00	0,10	12,10
10 Yogurt natural	Bolsa	49,080000	1,00	48,00	97,50	316,20	0,16	47,73
17 Leche en polvo	Bolsa	53,240000	1,00	3,00	4,50	153,72	0,15	51,83
21 Leche	Bolsa	49,080000	1,00	48,00	72,00	236,84	0,15	47,73
19 Leche en polvo 500 g	Bolsa	107,580000	1,00	85,00	132,00	316,50	0,10	105,19
22 LA SERRANA	Bolsa	49,080000	1,00	127,00	190,50	623,16	0,15	47,73
19 Leche en polvo 500 g	Bolsa	49,080000	1,00	94,00	141,00	413,82	0,15	47,73
19 Cerveza res	Kg	107,880000	1,55	93,50	144,90	1008,73	0,10	105,19
								565,7350

Source: self made
FIGURA 7. Calculated report

COMPROBANTE DE OPERACIONES

EMP	Subsidios a productos	Subs. Dif. Precio Leche Fresca	Sub. Acarreo Leche Fresca	TOTAL	Adeudos Subsidios a Product	Adeudo Dif. Prec. Lech. Fresca	Adeudo por Acarr. de Leche	TOTAL	% que representa
AGU	8.131,3	12.287,2	332,2	20.751,7	1.112,8	2.492,3	0,0	3.605,1	17
ROD	13.318,3	11.045,5	874,1	25.238,7	1.327,5	2.356,3	0,0	3.693,8	14
PAL	7.118,9	11.621,5	0,0	18.740,4	882,9	3.914,1	0,0	4.797,0	26
CRU	11.087,8	4.396,0	0,0	15.483,8	740,1	1.423,5	0,0	2.163,6	14
LAJ	7.486,2	4.856,2	175,5	12.517,9	2.633,4	1.388,9	0,0	4.022,3	32
CUM	37.248,9	2.477,3	0,0	39.726,2	3.126,2	2.477,3	0,0	7.603,5	19
COM	75.145,7	0,0	0,0	75.145,7	24.327,5	0,0	0,0	24.327,5	32
ABR	9.461,1	8.715,3	0,0	18.176,4	3.986,5	2.736,2	0,0	6.712,7	37
TOTAL	168.996,2	55.399,8	1.382,8	325.780,8	40.136,9	16.688,6	0,0	56.825,5	25

Source: self made
FIGURA 8. Automatic Proof of Operations

LIQUIDACIÓN DE SUBSIDIO

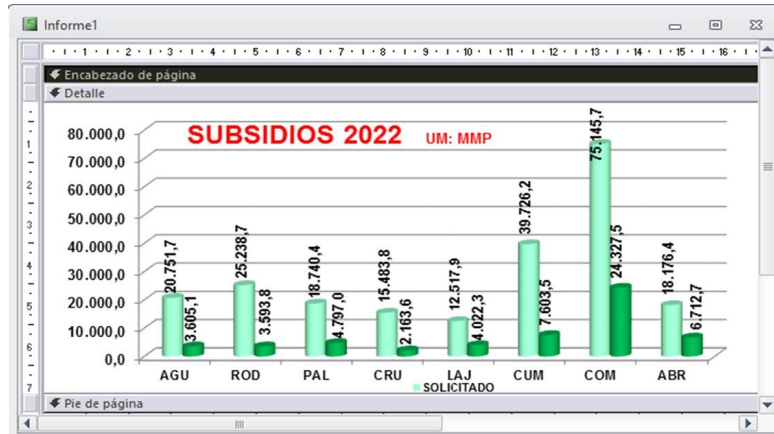
Comercio (descripción a nivel de subsidio)	UM	Precio Empresa	Precio Venta Población	Diferencia de precios	Subsidio que se liquidó
Canasta Familiar Normada					
Cerveza res	Kg	85,50	50,155000	35,35	106,185000
Leche en polvo 500 g	Bolsa	40,00	50,150000	10,15	54,730000
Comercio Alborn	Bolsa	30,00	50,150000	20,15	55,1456456
Cerveza res	Kg	20,50	50,155000	29,65	106,185000
Leche en polvo 500 g	Bolsa	93,50	50,155000	43,35	106,185000
La Serrana	Bolsa	94,00	50,150000	43,85	54,730000
Leche en polvo 500 g	Bolsa	3,00	50,150000	47,15	54,730000
Leche en polvo 500 g	Bolsa	65,00	50,150000	14,85	54,730000
Yogurt natural	Bolsa	503,00	50,150000	452,85	512,100000
La Serrana	Bolsa	127,00	50,150000	76,85	54,730000

Source: self made
FIGURA 9. Model "Request for Financing at Subsidized Retail Prices" due to Price Difference

Informe

EMP	Subsidios a productos	Subs. Dif. Precio Leche Fresca	Sub. Acarreo Leche Fresca	TOTAL	Adeudos Subsidios a Product	Adeudo Dif. Prec. Lech. Fresca	Adeudo por Acarr. de Leche	TOTAL	% que representa
AGU	8.131,3	12.287,2	332,2	20.751,7	1.112,8	2.492,3	0,0	3.605,1	17
ROD	13.318,3	11.045,5	874,1	25.238,7	1.327,5	2.356,3	0,0	3.693,8	14
PAL	7.118,9	11.621,5	0,0	18.740,4	882,9	3.914,1	0,0	4.797,0	26
CRU	11.087,8	4.396,0	0,0	15.483,8	740,1	1.423,5	0,0	2.163,6	14
LAJ	7.486,2	4.856,2	175,5	12.517,9	2.633,4	1.388,9	0,0	4.022,3	32
CUM	37.248,9	2.477,3	0,0	39.726,2	3.126,2	2.477,3	0,0	7.603,5	19
COM	75.145,7	0,0	0,0	75.145,7	24.327,5	0,0	0,0	24.327,5	32
ABR	9.461,1	8.715,3	0,0	18.176,4	3.986,5	2.736,2	0,0	6.712,7	37
TOTAL	168.996,2	55.399,8	1.382,8	325.780,8	40.136,9	16.688,6	0,0	56.825,5	25

Source: self made
FIGURA 10. REQUESTED and PENDING subsidies by municipalities



Source: self made
FIGURA 11. Graph of REQUESTED and PENDING Subsidies by municipalities

TABLE 1. Positive economic valuation

Details	Hours x quantity x months	Hourly rate	1 GEC	16 GEC
Especialistas DESOFT (3)	(190.6 x 3 x 6) = 3,430,80	\$ 11,84	\$ 40.620,67	\$ 649.930,75
Especialistas GEC (2)	(190.6 x 2 x 3) = 1,143,60	2.30	2.630,28	42.084,48
SAVINGS:			\$ 37.990,39	\$ 607.846,27

Source: self made

CONCLUSIONS

- With the implementation of this work tool, applying science and technological innovation, we contribute to solving that retail entities can make the liquidation of the execution of the assigned financing in or before the ten (10) business days following the closing of each month, for which the Model "Request for Financing at Subsidized Retail Prices" is presented.
- The Municipal Directorates of Finance and Prices can verify that the products for which the execution of the subsidy is liquidated correspond to those approved and review the calculations presented by the entity. Allowing the process of liquidation of the annual Budget to the DFP with an assessment of the economic effect of the financing granted. Contributed to solving that the entities can make the liquidation of the execution of the financing.
- This automated tool must be processed by designated personnel. It constitutes an effective relevant work tool, very practical, simple and comfortable, avoiding the omission or duplication of information, it is the technical basis of the Integrated Internal Control of information.

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ANEXO NO. 1. Tabla de conversiones.

TABLA DE CONVERSIONES	
1 Quintal	= 100 Libras
1 Libra	= 400 Gramos
1 Libra	= 16 Orzas
1 Onza	= 28.75 Gramos
1 Kilogramo	= 2.1739 Libras
1 Tonelada	= 2174 Libras
1 Tonelada	= 1000 Kilogramos
1 Kilogramo	= 1000 Gramos
1 Galón	= 3.78541 Litros
1 Litro	= 1000 Gramos
1 Tonelada de leche	= 1057,082 Fomos de 916 gramos
1 Tonelada de aceite/1093 Litros	= 0.914913 Kilogramos/Litros
1 Hectolitro	= 100 Litros
1 Litro	= 1000 Mililitros
1 HL Bebidas alcohólicas	= 11.11083 Cajas (1x12)
1 HL Refresco	= 20.1208 Cajas de (1x24)
1 TM de Kerosina	= 1251,0704 Litros

Fuente: Del modelo original. Elaboración Propia.+