Controlled Substance Perpetual Inventory Log

One drug per sheet. Record every receipt, dispense, waste and return, and carry the balance forward.

PHARMACY NAME _____ ACCREDITATION NO. _____ LOCATION (SAFE / VAULT / CABINET) _____

DRUG (GENERIC AND BRAND) _____ STRENGTH _____ DOSAGE FORM _____ DIN _____ PACK SIZE _____

Date (yyyy-mm-dd)	Rx no. / reference	Received (+)	Dispensed (-)	Wasted or destroyed (-)	Returned (+)	Balance on hand	Entered by	Notes

SHEET COMPLETED BY (PRINT NAME) _____ SIGNATURE _____ DATE _____ PAGE ____ OF ____

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General information, not legal or professional advice. Confirm the current requirements with your provincial college and Health Canada.

Free template from NarcCount - narccount.ca - narcotic reconciliation software for Canadian pharmacies

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Controlled Substance Perpetual Inventory Log - worked example

One drug per sheet. Every receipt, dispense, waste and return, with a running balance. A month of sample entries, and the arithmetic behind the balance.

PHARMACY NAME: Bayview Pharmacy

ACCREDITATION NO.: 301234

LOCATION (SAFE / VAULT / CABINET): Narcotic safe - shelf 2

DRUG (GENERIC AND BRAND): Hydromorphone HCl (Dilaudid)

STRENGTH: 2 mg

DOSAGE FORM: Tablet

DIN: 00125083

PACK SIZE: 100

Date (yyyy-mm-dd)	Rx no. / reference	Received (+)	Dispensed (-)	Wasted or destroyed (-)	Returned (+)	Balance on hand	Entered by	Notes
2026-08-01	Balance fwd					48	SK	Carried from previous sheet
2026-08-04	Inv. 88417	100				148	SK	Received from Kohl & Frisch
2026-08-06	Rx 4471902		20			128	MJ	
2026-08-09	Rx 4472588		12			116	MJ	
2026-08-12	Rx 4473011		30			86	SK	
2026-08-14	Rx 4472588				6	92	SK	Patient return - quarantined
2026-08-15	Dest. log p.7			6		86	SK	Witnessed destruction of return
2026-08-20	Rx 4474330		24			62	MJ	
2026-08-23	Rx 4474901		8			54	MJ	Partial fill
2026-08-27	Rx 4475602		20			34	SK	
2026-08-31	Count					34	SK	Physical count agrees - no variance

How the balance is checked

Expected on hand = balance brought forward + received + returned - dispensed - wasted or destroyed.
On this sheet: 48 + 100 + 6 - 114 - 6 = 34. The physical count on 2026-08-31 was 34, so there is no variance.
A variance is the difference between that expected figure and what is actually on the shelf. Investigate it before concluding anything: recount, then check the records behind each total for an unlogged destruction, a dispense recorded under a different DIN, or a transaction dated just outside the window.

SHEET COMPLETED BY (PRINT NAME) _____ SIGNATURE _____ DATE _____ PAGE ____ OF ____

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Narcotic Count Sheet - shift change

A physical count at the moment custody passes from one staff member to another.

PHARMACY NAME _____ DATE (YYYY-MM-DD) _____ TIME OF COUNT _____

COUNTED BY (PRINT NAME) _____ SHIFT (E.G. DAY TO EVENING) _____ LOCATION (SAFE / VAULT / CABINET) _____

Drug (generic and brand)	Strength	Form	DIN	Expected on hand	Physical count	Variance	Counted by	Time counted

If anything does not match

Recount the drug before recording a variance. If it still does not match, note it below and hand it over verbally as well as on paper - a variance found at shift change is far easier to trace while the transactions behind it are still recent.

_____

_____

_____

COUNTED BY - SIGNATURE _____ TIME _____

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Controlled Substance Physical Count and Reconciliation Sheet

A dated, signed snapshot of every controlled substance on hand, checked against the expected balance.

PHARMACY NAME _____ ACCREDITATION NO. _____ COUNT DATE (YYYY-MM-DD) _____ PERIOD COVERED _____

COUNTED BY (PRINT NAME) _____ PHARMACIST RESPONSIBLE _____

Drug (generic and brand)	Strength	Form	DIN	Location	Expected on hand	Physical count	Variance	Investigated? notes

Declaration

The quantities above were physically counted on the date shown and compared against the expected on-hand balance calculated from this pharmacy's records. Every variance has been investigated and the outcome recorded.

COUNTED BY - SIGNATURE _____ PHARMACIST - SIGNATURE _____ DATE _____

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Controlled Substance Inventory Form - periodic inventory

The dated inventory taken at a fixed interval, filed alongside the perpetual log kept between intervals.

PHARMACY NAME AND ADDRESS

ACCREDITATION NO.

INVENTORY DATE

INVENTORY TAKEN (CIRCLE): OPENING / PERIODIC / CLOSING / CHANGE OF OWNERSHIP

TIME INVENTORY BEGAN

TIME COMPLETED

Drug (generic and brand)	Strength	Dosage form	DIN	Pack size	Full packages	Part packages (units)	Total units on hand	Counted by

Keep this form with the reconciliation it belongs to

An inventory form is the dated snapshot. The perpetual log is the running record kept between snapshots. An inspector will usually ask to see both, and to see how any variance between them was resolved.

INVENTORY TAKEN BY - SIGNATURE

PHARMACIST RESPONSIBLE - SIGNATURE

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Methadone Daily Balance Log (mL)

Oral concentrate, reconciled by volume in mL at the end of each day.

PHARMACY NAME _____ ACCREDITATION NO. _____ STOCK BOTTLE LOCATION _____

PRODUCT _____ CONCENTRATION (MG/ML) _____ DIN _____ MONTH _____

Date (yyyy-mm-dd)	Opening (mL)	Received (+ mL)	Dispensed (- mL)	Measured waste (- mL)	Expected closing (mL)	Measured closing (mL)	Variance (mL)	Pump check (pass / fail)	Initials	Notes

How the balance is checked

Expected closing = opening + received - dispensed - measured waste.

Each day opens on the measured closing of the day before, so a small liquid variance never compounds.

RECONCILED BY (PRINT NAME) _____ SIGNATURE _____ DATE _____ PAGE ____ OF ____

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Methadone Pump Calibration Check Log

One line per check: before the first dose of the day, and after any tubing change.

PHARMACY NAME

PUMP OR MEASURING DEVICE

MONTH

TOLERANCE THIS PHARMACY ACCEPTS (ML)

CALIBRATED CYLINDER OR SCALE USED

Date (yyyy-mm-dd)	Time	Volume requested (mL)	Volume measured (mL)	Within tolerance? (Y / N)	If not: recalibrated, and the retest result	Test and priming volume, logged as waste (mL)	Initials

The check

Before the first dose, dispense a set test volume into a calibrated graduated cylinder or onto a calibrated scale, and record what was requested and what was measured.
If it fails, recalibrate, test again and record both results before preparing any dose.
Record the test volume, and any priming after a tubing change, as measured waste on the daily balance log.

CHECKED BY (PRINT NAME)

SIGNATURE

DATE

PAGE ____ OF ____

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Methadone Daily Balance Log (mL) - worked example

Oral concentrate, reconciled by volume in mL at the end of each day. Three sample days, and the arithmetic behind them.

PHARMACY NAME: Sample Pharmacy

ACCREDITATION NO.:

STOCK BOTTLE LOCATION: Narcotic safe

PRODUCT: Methadone oral concentrate

CONCENTRATION (MG/ML): 10 mg/mL

DIN:

MONTH: 2026-08

Date (yyyy-mm-dd)	Opening (mL)	Received (+ mL)	Dispensed (- mL)	Measured waste (- mL)	Expected closing (mL)	Measured closing (mL)	Variance (mL)	Pump check (pass / fail)	Initials	Notes
2026-08-03	950.0	1000.0	212.5	1.5	1736.0	1735.6	-0.4	Pass	SK	84.5 in witnessed doses, 128.0 in carries
2026-08-04	1735.6		198.0	1.0	1536.6	1536.6	0.0	Pass	MJ	
2026-08-05	1536.6		205.5	0.8	1330.3	1329.8	-0.5	Pass	SK	

How the balance is checked

Expected closing = opening + received - dispensed - measured waste.

2026-08-03: 950.0 + 1000.0 - 212.5 - 1.5 = 1736.0 mL expected. The stock bottles measured 1735.6 mL, so the variance is -0.4 mL.

2026-08-04 opens on the measured 1735.6 mL, not the expected 1736.0 mL, so a small liquid variance never compounds.

A daily variance of a few tenths of a mL is ordinary measuring loss. A day like minus 4.2 mL deserves the same investigation a missing tablet would get.

RECONCILED BY (PRINT NAME)

SIGNATURE

DATE

PAGE ____ OF ____

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Controlled Substance Destruction Record and Joint Declaration

Completed at the time of destruction. Each person prints their name, signs and dates it.

PHARMACY NAME

ACCREDITATION NO.

DATE OF DESTRUCTION (YYYY-MM-DD)

RECORD NO.

PLACE OF DESTRUCTION (MUNICIPAL ADDRESS)

METHOD OF DESTRUCTION

Product (name or brand)	Controlled substance it contains	Strength	Form	DIN	Containers	Units	Reason (expired, damaged, other)

Patient returns are recorded by the collection container's identifier and the number of containers only.

PATIENT RETURNS: COLLECTION CONTAINER IDENTIFIER(S)

NUMBER OF CONTAINERS

Joint declaration

We, the undersigned, declare that the controlled substances listed above were destroyed on the date shown, at the place named above, by the method stated, so that their consumption is rendered impossible or improbable.

DESTROYED BY: PHARMACIST OR PHARMACY TECHNICIAN (PRINT NAME)

SIGNATURE

DATE

WITNESS (PRINT NAME)

WITNESS'S PROFESSION

SIGNATURE

DATE

Who destroys and who witnesses: a pharmacist or pharmacy technician carries out the destruction, and it is witnessed by another pharmacist, pharmacy technician or intern, a practitioner, or any other health professional (Controlled Substances Regulations s. 110(1)). Immediately after the destruction, the person who carried it out and the witness sign and date a joint declaration and print their names.

For patient returns, only the collection container's identifier and the number of containers are recorded (Controlled Substances Regulations s. 121). With a container that has a built-in denaturing agent, no witness is needed each time something goes in; the full container is sealed in front of a witness and the joint declaration completed then (Health Canada guidance CS-GD-022). Stock provided to a licensed dealer specialized in destruction goes on that dealer's signed and dated written order (Controlled Substances Regulations s. 92(1)), not on this form.

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Controlled Substance Destruction Log

Every destruction in one place, each line pointing to its signed record and joint declaration.

PHARMACY NAME _____ ACCREDITATION NO. _____ YEAR _____

Date (yyyy-mm-dd)	Record no.	Product, strength and form	DIN	Units destroyed	Reason	Destroyed by	Witness	Entered on perpetual log

Destroyed stock leaves the perpetual inventory without a dispense, so each destruction also needs its own entry on the drug's perpetual log.

LOG KEPT BY (PRINT NAME) _____ SIGNATURE _____ PAGE ____ OF ____

Who destroys and who witnesses: a pharmacist or pharmacy technician carries out the destruction, and it is witnessed by another pharmacist, pharmacy technician or intern, a practitioner, or any other health professional (Controlled Substances Regulations s. 110(1)). Immediately after the destruction, the person who carried it out and the witness sign and date a joint declaration and print their names.

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