

Social Health Insurance Fund NJSC

Financial statements on the target transfer cash  
allocated from the budget for the payment of  
medical services within «GVFMC»  
for the year ended 31 December 2022  
and

**Independent Auditor's Report**

*Translated from the Russian original*



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Independent auditor's report

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Director

IAG Centeraudit –Kazakhstan LLP  
(State audit license MFU No.0000017  
dated 27 December 1999)

V. Radostovets

26 May 2023

To the Owner and Management of Social Health Insurance Fund NJSC

## INDEPENDENT AUDITOR'S REPORT

### *Opinion*

We have audited the special purpose financial statements of Social Health Insurance Fund NJSC (the Fund), which comprise of the Statement of the use of transfers by the Social Health Insurance Fund to pay for services within the Guaranteed Volume of Free Medical Care by regions (Form No. 5/1 - GVFCM), prepared in accordance with Order of the Minister of Health of the Republic of Kazakhstan No. 612 dated 16 August 2017 «On approval of the list, forms, and deadlines for the submission of financial and other statements by the Social Health Insurance Fund to ensure control functions» (Order of the Minister of Health of the Republic of Kazakhstan No. 612 dated 16 August 2017) for the year ended 31 December 2022, and notes to the special purpose financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying special purpose financial statements present fairly, in all material respects, for the year ended 31 December 2022 in accordance with Order of the Minister of Health of the Republic of Kazakhstan No. 612 dated 16 August 2017.

### *Basis for opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Financial Statements section of our report. We are independent of the Fund in accordance with the International Code of Ethics for Professional Accountants (including the International Standards of Independence) of the International Ethics Standards Board for Accountants (the IESBA Code of Ethics) and the ethical requirements applicable to our audit of financial statements in the Republic of Kazakhstan, and we have fulfilled our other ethical obligations in accordance with those requirements and the IESBA Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Emphasis of Matter – basis of preparation of the special purpose financial statements and use limitation*

We draw your attention to the fact that the special purpose financial statements were prepared by the Fund in accordance with the Order of the Minister of Health of the Republic of Kazakhstan No. 612 dated 16 August 2017, and may not be suitable for other purposes.

This independent auditor's report is intended solely for the use of the Fund when providing the owner and management of the Fund with information on the Fund's compliance with the provisions for the preparation of the special purpose financial statements in accordance with Order of the Minister of Health of the Republic of Kazakhstan No. 612 dated 16 August 2017. This independent auditor's report is not intended for any other third parties, and we do not assume any responsibility to anyone other than the Fund with respect to this independent auditor's report, these parties are solely responsible for such decisions. This did not result in a modification of our opinion.

### *Responsibilities of the Fund's management and persons responsible for corporate governance, for the special purpose financial statements*

Management is responsible for the preparation of these financial statements in accordance Order of the Minister of Health of the Republic of Kazakhstan No. 612 dated 16 August 2017, and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

The persons in charge of corporate governance are responsible for overseeing the preparation of the Fund's special purpose financial statements.



### ***Auditor's responsibilities for the audit of the special purpose financial statements***

Our objectives are to obtain reasonable assurance about whether the special purpose financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the special purpose financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the special purpose financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the special purpose financial statements, including the disclosures, and whether the special purpose financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned volume and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### ***Other information***

The Fund's special purpose financial statements for the year ended 31 December 2021 were audited by another auditor who expressed an unmodified opinion with regard to these special purpose financial statements on 13 June 2022.

### **Auditor**

(Auditor's Qualification Certificate No. МФ-0000801 issued on 20 May 2019)

19, Al-Farabi Ave  
Multifunctional Centre Nurly Tau  
1 B, 3 Floor, off 301, 302  
050059, Almaty, Republic of Kazakhstan.



S. Rubanov



**MANAGEMENT'S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF  
THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2022**

Management of Social Health Insurance Fund NJSC (the Fund) is responsible for the preparation of the special purpose financial statements for the year ended 31 December 2022, which comprise of the Statement of the use of transfers by the Social Health Insurance Fund to pay for services within the Guaranteed Volume of Free Medical Care by regions (Form No. 5/1 - GVFCM), prepared in accordance with Order of the Minister of Health of the Republic of Kazakhstan No. 612 dated 16 August 2017 «On approval of the list, forms, and deadlines for the submission of financial and other statements by the Social Health Insurance Fund to ensure control functions», and notes to the special purpose financial statements, including a summary of significant accounting policies.

In preparing the special purpose financial statements, management is responsible for:

- proper selection and application of accounting policies;
- presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- applying proved and reasonable estimates and assumptions;
- providing additional disclosures when compliance with the requirements is not enough for users to understand the impact of particular transactions, other events and conditions on the financial position and results of the Fund.

Management is also responsible for:

- designing, implementing and maintaining of effective and reliable functionality of internal control system;
- maintaining of proper accounting system, allowing preparation of the Fund's financial position information at any time with reasonable accuracy, and to ensure compliance with IFRS;
- maintaining of accounting records in accordance with legislation of the Republic of Kazakhstan;
- adopting of measures within its competence to ensure the safety of transfers GVFCM;
- detecting and preventing fraud and other irregularities.

Chairman of the Management Board



S. Akhmetov

Chief Accountant



A. Miropolskaya

26 May 2023

Astana, Republic of Kazakhstan





**SOCIAL HEALTH INSURANCE FUND NJSC - GV/FMC  
SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

Annex 6

To Order of the Minister of Health of the  
Republic of Kazakhstan No. 612 dated 16 August 2017

**Report on the use of transfers by the Social Health Insurance Fund to pay for services within the guaranteed volume of free medical care by region**

To be submitted: to the Ministry of Health of the Republic of Kazakhstan  
The administrative data form is available on the Internet resource:  
<https://www.gov.kz/memleket/entities/dsm/activities/directions?lang=ru>

Index: 5/1 - GV/FMC (CBOA)

Periodicity: quarterly, annual

Reporting period: as at 31 December 2022

Range of entities submitting information: Social Health Insurance Fund NJSC

Submission deadline: the 20th of the calendar month following the reporting quarter and the 15th of March following the reporting year

No.	Names of regions, cities of republican significance and the capital	Code of the classifier of administrative-territorial objects	Total amount of payment for services					Deviation	
			Plan for 2022 <sup>1)</sup>	Average monthly plan	Fact for 2022 <sup>2)</sup>	Average monthly fact	from the annual plan	from the average monthly plan	
			4	5	6	7	8	9	
1	Akmola region	11	40,699,683	3,391,640	40,124,916	3,343,743	574,767	47,897	
2	Aktobe region	15	46,611,081	3,884,257	46,382,227	3,865,186	228,854	19,071	
3	Almaty region	19	102,276,309	8,523,026	101,690,572	8,474,214	585,737	48,812	
4	Atyrau region	23	33,519,308	2,793,276	33,340,916	2,778,410	178,392	14,866	
5	East Kazakhstan region	63	83,354,250	6,946,188	82,831,712	6,902,643	522,538	43,545	
6	Zhambyl region	31	58,632,129	4,886,011	58,243,120	4,853,593	389,009	32,418	
7	West Kazakhstan region	27	39,634,036	3,302,836	39,412,660	3,284,389	221,376	18,447	
8	Karaganda region	35	81,521,093	6,793,424	80,701,270	6,725,106	819,823	68,318	
9	Kostanay region	39	46,575,240	3,881,270	46,282,260	3,856,855	292,980	24,415	
10	Kyzylorda region	43	52,491,218	4,374,268	52,296,214	4,358,019	195,004	16,249	
11	Masgystau region	47	37,922,053	3,160,171	37,501,397	3,125,116	420,656	35,055	
12	Pavlodar region	55	46,884,936	3,907,078	46,640,414	3,886,701	244,522	20,377	
13	North Kazakhstan region	59	33,766,212	2,813,851	33,285,748	2,773,812	480,464	40,039	
14	Turkistan region	61	91,376,863	7,614,739	90,821,450	7,568,454	555,413	46,285	
15	Almaty	75	146,111,501	12,175,958	145,217,466	12,101,455	894,035	74,503	
16	Astana	71	112,149,749	9,345,812	111,188,094	9,265,674	961,655	80,138	
17	Shymkent	79	54,774,951	4,564,579	54,423,738	4,535,311	351,213	29,268	

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**SOCIAL HEALTH INSURANCE FUND NJSC - GVFCM  
SPECIAL PURPOSE FINANCIAL STATEMENTS  
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18	<b>Total by regions 4)</b>	<b>1,108,300,612</b>	<b>92,358,384</b>	<b>1,100,384,174</b>	<b>91,698,681</b>	<b>7,916,438</b>	<b>659,703</b>
	<i>Additional information 3):</i>						
19	Outpatient drug provision for certain categories of citizens	131,398,919	10,949,910	128,902,882	10,741,907	2,496,037	208,003
20	Treatment abroad	1,821,341	151,779	1,713,333	142,778	108,008	9,001
21	Unallocated provision	2	-	-	-	2	-
	<b>Total 5)</b>	<b>1,241,520,874</b>	<b>103,460,073</b>	<b>1,231,000,389</b>	<b>102,583,366</b>	<b>10,520,485</b>	<b>876,707</b>

1) The column «Plan for 2022» reflects the funds received for 2022 by the Fund on targeted transfers within the guaranteed volume of free medical care (hereinafter - GVFCM), for the purchase of services from healthcare entities, allocated from the Republican budget and the National Fund.

2) The column «Fact for 2022» reflects the services accepted for payment by health care entities under the GVFCM.

3) Additional information reflects:

1) - in the column «Plan for 2022»: funds received for 2022 by the Fund on targeted transfers within the GVFCM, for the purchase of services of a single distributor (SK Pharmacy LLP) related to the outpatient drug supply of the population with drugs and medical devices within the GVFCM, allocated from the Republican budget and the National Fund;

- in the column «Fact for 2022»: accepted for payment services of a single distributor (SK Pharmacy LLP) related to the outpatient drug supply of the population with medicines and medical products under the GVFCM, allocated from the Republican budget and the National Fund.

2) - in the column «Plan for 2022»: funds received for 2022 by the Fund on targeted transfers within the GVFCM for the purchase of medical services from foreign clinics and domestic medical organizations within the framework of master classes with the involvement of foreign specialists within the GVFCM;

- in the column «Fact for 2022»: accepted for payment services of foreign clinics and domestic medical organizations in the framework of master classes with the involvement of foreign specialists within the GVFCM.

3) - in the «Plan for 2022» column: cash received for 2022 by the Fund for targeted transfers within the GVFCM and unallocated.

4) The column «Total by regions» reflects the total value of Form No. 5/1-GVFCM «Report on the use of transfers by the Social Health Insurance Fund to pay for services under the GVFCM by regions».

5) The column «Total» reflects the amount of a) the total of Form No. 5/1-GVFCM «Report on the use of transfers by the Social Health Insurance Fund to pay for services under the GVFCM by regions», b) the cost of services of a single distributor (SK Pharmacy LLP) related to the outpatient drug supply of population with drugs and medical devices under the GVFCM and c) the cost of treatment abroad and domestic medical organizations under master classes involving foreign specialists under the GVFCM.

Chairman of the Management Board

Chief Accountant

26 May 2023

Astana, Republic of Kazakhstan



**SOCIAL HEALTH INSURANCE FUND NJSC - GVFCM**  
**NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

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**1. GENERAL INFORMATION**

Social Health Insurance Fund Non-commercial Joint-Stock Company (the Fund) was established in accordance with the resolution of the Government of the Republic of Kazakhstan No. 389 dated 1 July 2016 «On the Establishment of the Social Health Insurance Fund» with one hundred (100) percent participation of the state in its authorized capital.

The Fund is registered by the Department of Justice of Astana city of the Ministry of Justice of the Republic of Kazakhstan, as issued a certificate of state registration of a legal entity on 26 September 2016 for the right to operate.

Legal address of the Fund: 13/3, Dostyk Str., 14th floor, Astana, 010000, Republic of Kazakhstan.

Actual address of the Fund's Head Office: 13/3, Dostyk Str., 11-16 floors, Astana, 010000, Republic of Kazakhstan.

The Fund is a non-profit joint-stock company in accordance with the legislation of the Republic of Kazakhstan, the main purpose which is not extraction of income.

The Fund holds a strategic purchaser special status of medical care for the population of the Republic of Kazakhstan, and performs the functions of a financial operator of CSHI system (compulsory social health insurance) and funds of GVFCM system (guaranteed volume of free medical care).

The Funds' activities are regulated by:

- The Constitution of the Republic of Kazakhstan;
- The Civil Code of the Republic of Kazakhstan;
- The Code of the Republic of Kazakhstan «On the Health of the People and the Health Care System»;
- Law of the Republic of Kazakhstan No. 142 of 16 January 2001 «On Non-profit Organizations»;
- Law of the Republic of Kazakhstan No. 415 of 13 May 2003 «On Joint Stock Companies»;
- Law of the Republic of Kazakhstan No. 405-V of 16 November 2015 «On Compulsory Social Health Insurance»;
- The Charter of the Fund;
- Other regulations of the Republic of Kazakhstan, internal documents of the Fund and resolutions of bodies and officials of the Fund adopted in the manner required by law within their competence.

The objective of the Fund's activities is to attain social goals aimed at secure of a set of legal, economic and administrative measures to provide medical care to medical services consumers at the expense of the Fund's assets.

The Fund carries out the following activities related to the state monopoly:

1. Accumulation of funds received within the framework of compulsory social health insurance;
2. Distribution of financial resources between health care entities providing services in the compulsory health insurance system.

The Fund carries out the following activities, technologically related to the state monopoly:

1. Keeping records of medical services consumers in the framework of compulsory health insurance;
2. Keeping records of health care entities providing medical care in the compulsory social health insurance system;
3. Establishment and development of information system and electronic information resources of the compulsory social health insurance system.

The Fund performs the following functions:

1. Procurement and payment of services of health care entities rendering medical care in volumes and on the terms provided by the contract of purchase of medical services in the compulsory medical insurance system and within the guaranteed volume of free medical care;
2. Monitoring of execution by health care entities of contractual obligations on quality and volume of the medical care rendered to medical services consumers in the compulsory medical insurance system and the guaranteed volume of free medical care;
3. Administration of appeals and complaints of citizens and legal entities on the provision of medical care in the compulsory medical insurance system and guaranteed volume of free medical care.

The Fund runs its activities at the expense of commission fee received from cash inflow of the Fund's assets. The limit value of the interest rate of commission fee is established annually by the Government of the Republic of





**SOCIAL HEALTH INSURANCE FUND NJSC - GVFCM**  
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Kazakhstan. In addition, the Fund renders services to ensure the financing GVFCM within the framework of the state assignment at the expense of a separate Republican Budget Programme.

In accordance with the Law of the Republic of Kazakhstan «On Compulsory Social Health Insurance» assets of the Fund are deductions, contributions, fine received for late payment of deductions and (or) contributions, investment income and other income provided by the legislation of the Republic of Kazakhstan to the Fund less the commission fee to ensure business operations of the Fund.

The source of funding for the Fund's activities related to the payment of medical services within the framework of the GVFCM are the funds allocated under the Republican Budget Programme by the Ministry of Health of the Republic of Kazakhstan for the implementation of the state assignment.

In 2018, in accordance with Article 34 of the Code of RK of 18 September 2009 № 193-IV «On People's Health and Healthcare System», the Fund was entrusted with the functions of purchasing services from healthcare entities under the GVFCM, payment for services of a single distributor associated with outpatient drug supply of population with drugs and medical products under GVFCM and medical care in the system of compulsory social health insurance. And also, according to the Order of the Minister of Health of RK dated 01 February 2019 № 39 «On some issues of sending citizens of the Republic of Kazakhstan for treatment abroad at the expense of budgetary funds» the Fund is a working body of the commission for sending citizens for treatment in foreign medical clinics at the expense of budgetary funds.

In 2020 in accordance with article 69 of the Code of RK dated 07 July 2020 № 360-VI LRK «On public health and health care system» the Fund is also responsible for purchase and payment of services from health care entities in the system of compulsory social health insurance is performed by the Social Health Insurance Fund.

In 2022 transfers for payment of medical services to the GVFCM within the budget program 067 «Provision of a guaranteed volume of free medical care» were allocated under:  
subprogram 100 «Transfers to the Social Health Insurance Fund for payment of the guaranteed volume of free medical care at the expense of the republican budget» and  
subprogram 111 «Transfers to the Social Health Insurance Fund for payment of a guaranteed volume of free medical care from the target transfer from the National Fund of the Republic of Kazakhstan».

**Control over the activities of the Social Health Insurance Fund**

The founder of the Fund is the Government of the Republic of Kazakhstan represented by the Committee of State Property and Privatization of the Ministry of Finance of the Republic of Kazakhstan. The right to own and use the state block of shares of the Fund is exercised by the Ministry of Health of the Republic of Kazakhstan.

*Owner*

As at 31 December 2022, the sole shareholder of the Social Health Insurance Fund NJSC is:

Name of shareholders	Number of shares owned by the shareholder	Percentage of shares owned by the shareholder to the total amount of voting shares
LE SE the State Property and Privatization Committee under the Ministry of Finance	Ordinary shares KZ1C60360019, 106.050 pcs	100 %

As at 31 December 2022 and 31 December 2021 the Fund's share capital amounted to 106.050 thousand Tenge. Ordinary shares in the amount of 106,050 pieces were authorized and distributed (face value of 1.000 Tenge per share).

As at 31 December 2022 and 31 December 2021 the Fund's share capital was formed and paid in full.

As at 31 December 2022 the Fund's total actual number of employees was 867 (as at 2021 – 826).



**SOCIAL HEALTH INSURANCE FUND NJSC - GVFCM**  
**NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

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**2. BASIS OF PREPARATION**

**2.1. Statement of compliance**

These special purpose financial statements, consisting of the Statement of the use of transfers by the Social Health Insurance Fund to pay for services within the Guaranteed Volume of Free Medical Care by regions (Form No. 5/1-GVFCM) for the year ended 31 December 2022 are prepared in accordance with Order No. 612 of the Minister of Health of the Republic of Kazakhstan dated 16 August 2017 «On approval of the list, forms, and deadlines for financial and other reporting by the social health insurance fund to ensure control functions»

Funds received by the Fund for special-purpose transfers under the GVFCM are accounted for separately from the Fund's assets under the CSHI system and separately from the Fund's own funds. In these special purpose financial statements, data are presented exclusively on funds received by the Fund from targeted transfers under the GVFCM

The Fund's special purpose financial statements for the year ended 31 December 2022, were approved by Fund management on 26 May 2023.

**2.2. Accrual basis**

These financial statements were prepared on the accrual basis. The accrual basis ensures recognition of the results of business operations, as well as events in fact they occurred, regardless of the time of payment. Transactions and events are recorded in the accounting and are included in the special purpose financial statements for the periods to which they apply.

**2.3. Functional and presentation currency of special purpose financial statements**

The national currency of the Republic of Kazakhstan is Tenge, which is the functional currency of the Fund as it reflects the economic substance of underlying events and circumstances relevant to the Fund. Tenge is also the presentation currency of these special purpose financial statements.

All amounts in these special purpose financial statements and Notes hereto have been rounded to the nearest thousands of Tenge except where otherwise indicated.

To retranslate items of the special purpose financial statements denominated in foreign currencies, and also to record foreign currency transactions in the accounting records, the Fund used the official exchange rates established in the Republic of Kazakhstan.

**3. SIGNIFICANT ACCOUNTING POLICIES**

**3.1. Cash**

Cash represents funds received by the Fund from the budget of the Republic of Kazakhstan on targeted transfers under the GVFCM, which are on accounts in the Treasury Committee of the Ministry of Finance of the Republic of Kazakhstan RSI for the purposes of implementation of the following provisions of the Code of the Republic of Kazakhstan «On Public Health and the Health System»:

- p.4 of Art. 69 The purchase of services of health care entities within the guaranteed volume of free medical care is carried out by the Social Health Insurance Fund.
- p.5 Article 69 Payment for services in the provision of a guaranteed amount of free medical care is carried out by the social health insurance fund and (or) administrators of budget programs.
- p.3 Art.69 Payment of the cost of pharmaceutical services within the guaranteed volume of free medical care and (or) medical care in the compulsory social health insurance system to subjects in the field of circulation of medicines and medical devices is carried out by administrators of budget programs or the social health insurance fund in the manner determined by the authorized body.

In accordance with the Order of the Minister of Health of the Republic of Kazakhstan dated 01 February 2019 № 39 «On some issues of sending citizens of the Republic of Kazakhstan for treatment abroad at the expense of budgetary funds», the Fund is a working body of the commission to send citizens for treatment in foreign medical clinics at the expense of budgetary funds.



**SOCIAL HEALTH INSURANCE FUND NJSC - GVFCM**  
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**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

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**3.2. Payables**

Accounts payable represent the Fund's unpaid liabilities for accepted for payment as at the reporting date:

- purchases of services from health care entities under the GVFCM.
- purchases of services of a single distributor related to the outpatient drug supply of the population with medicines and medical products within the GVFCM.
- purchases of services from foreign medical clinics and domestic medical organizations in the framework of master classes with the involvement of foreign specialists under the GVFCM.

Accounts payable are derecognized when the liability is extinguished or cancelled.

**3.3. Advances issued**

Advances issued represent prepayments made as at the reporting date:

- services of health care entities under the GVFCM;
- services of a single distributor related to the outpatient drug supply of the population with medicines and medical products within the GVFCM;
- services of foreign medical clinics and domestic medical organizations in the framework of master classes with the involvement of foreign specialists within the GVFCM.



**SOCIAL HEALTH INSURANCE FUND NJSC - GVFCM**  
**Notes to Special purpose FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

**4. TARGET TRANSFER CASH ALLOCATED FROM THE BUDGET FOR THE PAYMENT OF MEDICAL SERVICES WITHIN «GVFCM»**

The cash flow of target transfers in 2022, allocated from the budget to pay for medical services within GVFCM for 2021, is presented as follows:

№	In thousand of Tenge	Reference information													
		Transfer cash (GVFCM 2021) As at 1 January 2022	Paid services (GVFCM 2021)	Refund of erroneously refunded amounts	Offset of previously paid advance payment (GVFCM 2020)	Refunds under certificate of services provided (GVFCM 2021)	Refunds on advances issued (GVFCM 2021)	Refunds on transfers (GVFCM 2021) to the budget*	Transfer cash (GVFCM 2021) As at 31 December 2022	Advances paid as at 1 January 2022 for the provision of services under the GVFCM	Advances paid as at 31 December 2022 for the provision of services under the GVFCM	Offset of previously issued advances on (GVFCM 2021)	Offset of previously issued advances on contracts carried forward to 2022.	Unpaid services provided as at 1 January 2022	Unpaid services provided as at 31 December 2022
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Akmola region	998,620	1,056,007	-	-	-	-	(57,387)	-	-	-	-	-	1,056,007	-
2	Aktobe region	870,224	851,657	-	-	513	-	19,080	-	162	-	162	-	851,306	-
3	Almaty region	1,369,155	1,763,112	-	-	5,121	-	(388,836)	-	185	-	185	-	1,758,176	-
4	Alytau region	1,089,418	881,640	-	-	9,240	-	217,018	-	998	-	998	-	873,398	-
5	East Kazakhstan region	2,482,832	2,478,155	2,000	-	22,623	700	26,000	-	5,546	-	5,546	-	2,460,378	-
6	Zhambyl region	1,135,284	1,231,585	-	-	22,589	-	(73,712)	-	22,534	-	22,534	-	1,231,530	-
7	West Kazakhstan region	746,936	677,054	-	-	19	-	69,901	-	-	-	-	-	677,035	-
8	Karaganda region	2,372,371	2,211,231	-	-	825	-	161,965	-	747	-	747	-	2,211,153	-
9	Kostanay region	1,017,298	1,120,257	-	-	2,888	17,910	(82,161)	-	19,439	-	19,439	-	1,118,898	-
10	Kyzylorda region	559,319	448,359	-	-	5,334	-	116,294	-	5,334	-	5,334	-	448,359	-
11	Masgystau region	744,170	774,641	-	-	615	-	(29,856)	-	279	-	279	-	774,305	-
12	Pavlodar region	1,727,223	1,723,416	-	-	18	-	3,825	-	18	-	18	-	1,723,416	-
13	North Kazakhstan region	1,173,368	1,083,960	-	-	1,401	2,500	93,309	-	2,500	-	2,500	-	1,082,559	-
14	Turkistan region	1,838,644	1,322,411	-	-	15,860	8,000	524,233	-	8,000	-	8,000	-	1,322,411	-
15	Almaty	3,727,920	3,298,128	-	-	76,672	-	445,652	-	17,355	1,510	15,845	-	3,298,113	-
16	Astana	4,039,622	3,852,879	-	-	5,732	113	263,528	-	32,057	-	32,057	-	3,808,151	-
17	Shymkent	1,668,401	1,424,543	3,337	-	5,732	113,646	359,899	-	113,841	-	113,841	-	1,419,006	-
	<b>Total</b>	<b>27,560,805</b>	<b>26,199,035</b>	<b>5,337</b>	-	<b>169,450</b>	<b>142,869</b>	<b>1,668,752</b>	-	<b>228,995</b>	<b>1,510</b>	<b>227,485</b>	-	<b>26,114,201</b>	-



**SOCIAL HEALTH INSURANCE FUND NJSC - GVPMC**  
**Notes to Special purpose FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

SK Pharmacia LLP	135,875	135,874	-	-	-	-	-	-	-	-	-	135,874	-
Treatment abroad	177,226	144,883	-	28,019	-	19,114	51,457	-	179,023	-	142,758	153,314	9,898
Effect of exchange rate difference on payment	(9,230)	1,342	-	2,000	(122)	(10,694)	-	-	-	-	(2,000)	(10,556)	(9,898)
<b>Total</b>	<b>27,864,676</b>	<b>26,481,134</b>	<b>5,337</b>	<b>30,019</b>	<b>169,450</b>	<b>161,861</b>	<b>1,709,516</b>	<b>-</b>	<b>408,018</b>	<b>9,756</b>	<b>368,243</b>	<b>142,758</b>	<b>26,394,300</b>

\*The payment for healthcare entity services provided in December 2021 was made by the Fund in January-February 2022.

In 2022, after the repayment of liabilities for medical services within GVPMC for the 2021 by the Fund in the amount of 26,394,300 thousand Tenge and after the offsetting advances issued in the amount of 225,485 thousand Tenge and refunds of erroneously returned in the amount of 5,337 thousand Tenge, the balance of unused transfers for payment for the provision of services under the GVPMC allocated in 2021, as at 28 February 2022, was 1,690,524 thousand Tenge.

In accordance with paragraph 5 of the Decree of the Government of the Republic of Kazakhstan dated 8 September 2017 № 554 «On approval of the Rules for the provision of transfers to the Social Health Insurance Fund» unused (underutilized) during the fiscal year, the amounts of transfers to pay for the provision of services within GVPMC and services to health care entities for the provision of medical care in the CSHI system for military personnel, special state and law enforcement agencies, allocated in the past fiscal year shall be returned to the republican budget after the repayment by the Fund of obligations for the previous year, but not later than 1st of March of the current fiscal year.

In accordance with the norms of the current budget legislation the Fund refunded to the republican budget the balance of unused amounts of transfers to pay for medical services provided within GVPMC allocated in 2021 in the amount of 1,690,524 thousand Tenge by the payment order № 01000005240 dated 28 February 2022.

And also, in 2022 there were refunds of paid advances on contracts for services of foreign medical clinics within GVPMC 2021, which were returned to the income of the republican budget. Including:

- payment order 0100001694 dated 17 March 2022 in the amount of 597 thousand Tenge;
- payment order 0100006609 dated 06 April 2022 in the amount of 3,261 thousand Tenge;
- payment order 01000018087 dated 10 June 2022 in the amount of 5 thousand Tenge;
- payment order 01000022712 dated 29 July 2022 in the amount of 5 thousand Tenge;
- payment order 01000022729 dated 29 July 2022 in the amount of 3,083 thousand Tenge;
- payment order 01000023883 dated 17 August 2022 in the amount of 12,041 thousand Tenge.





**SOCIAL HEALTH INSURANCE FUND NJSC - GVFMC**  
**Notes to Special purpose FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

The cash flow of target transfers allocated from the National Fund to pay for medical services within GVFMC 2021 in 2022 is presented as follows:

№	In thousand of Tenge	Transfer cash (GVFMC 2021) As at 1 January 2022	Paid services (GVFMC 2021)	Refund of erroneously refunded amounts	6	7	8	9	10	Reference information						
										Offset of previously paid advance payment (GVFMC 2020)	Refunds under certificates of services provided (GVFMC 2021)	Refunds on advances issued (GVFMC 2021)	Advances paid as at 31 December 2022 for the provision of services under the GVFMC	Offset of previously issued advances on (GVFMC20 21)	Offset of previously issued advances on contracts carried forward to 2022.	Unpaid services provided as at 1 January 2022
1	Akmola region	805,237	756,306	-	-	48,931	-	-	-	-	-	-	-	-	-	-
2	Aktobe region	936,886	916,562	-	3,901	24,225	-	3,901	-	-	-	-	3,901	916,562	-	-
3	Almaty region	2,157,722	2,389,546	-	-	(231,824)	-	-	-	-	-	-	-	2,389,546	-	-
4	Atyrau region	882,530	894,522	-	176	(11,816)	-	-	-	-	-	-	-	894,346	-	-
5	East Kazakhstan region	1,336,764	1,293,015	-	33,846	77,595	-	4,000	-	-	-	-	4,000	1,263,169	-	-
6	Zhambyl region	1,528,300	1,514,703	-	-	13,597	-	-	-	-	-	-	-	1,514,703	-	-
7	West Kazakhstan region	879,988	816,510	-	11	63,489	-	-	-	-	-	-	-	816,499	-	-
8	Karaganda region	2,188,396	2,132,294	-	16,235	72,337	-	-	-	-	-	-	-	2,116,059	-	-
9	Kostanay region	802,716	556,989	-	139	245,866	-	139	-	-	-	-	139	556,989	-	-
10	Kyzylorda region	801,182	818,743	-	-	(17,561)	-	-	-	-	-	-	-	818,743	-	-
11	Masgystau region	838,737	822,675	-	-	16,062	-	-	-	-	-	-	-	822,675	-	-
12	Pavlodar region	970,514	936,789	-	24,146	57,871	-	-	-	-	-	-	-	912,643	-	-
13	North Kazakhstan region	557,545	479,938	-	-	77,607	-	-	-	-	-	-	-	479,938	-	-
14	Turkistan region	2,228,397	2,212,815	-	623,672	639,254	-	1,014	-	-	-	-	1,014	1,590,157	-	-
15	Almaty	1,986,634	2,241,956	-	31,153	(224,169)	-	31,153	-	-	-	-	31,153	2,241,956	-	-
16	Astana (Nur-Sultan)	858,106	1,488,278	-	472,955	(157,217)	-	-	-	-	-	-	-	1,015,323	-	-
17	Shymkent	991,732	1,067,230	1,063	-	(76,561)	-	-	-	-	-	-	-	1,067,230	-	-
	<b>Total</b>	<b>20,751,386</b>	<b>21,338,871</b>	<b>1,063</b>	<b>1,206,234</b>	<b>617,686</b>	-	<b>40,207</b>	-	-	-	-	<b>40,207</b>	<b>20,172,844</b>	-	-
	SK Pharmacia LLP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>20,751,386</b>	<b>21,338,871</b>	<b>1,063</b>	<b>1,206,234</b>	<b>617,686</b>	-	<b>40,207</b>	-	-	-	-	<b>40,207</b>	<b>20,172,844</b>	-	-



**SOCIAL HEALTH INSURANCE FUND NJSC - GVFCM**  
**Notes to Special purpose FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

The cash flow of target transfers in 2022, allocated from the budget to pay for medical services within GVFCM for 2019, is presented as follows:

№	In thousands of Tenge	Advance balance (GVFCM 2019)		Refund from suppliers of prior issued advances on (GVFCM 2019)		Refunds on (transfers (GVFCM 2019) to budget*		Transfer cash (GVFCM 2019)	
		As at 1 January 2022	As at 31 December 2021*	As at 1 January 2022	As at 31 December 2021*	As at 1 January 2022	As at 31 December 2021*	As at 1 January 2022	As at 31 December 2021*
1	2	3	4	5	6	7	8	9	10
1	Almaty		1,026	254	254	254	772		
	<b>Total</b>		<b>1,026</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>772</b>		

\*In 2019, Asyl Nur Clinic LLP did not return the advance amounting to 2,078 thousand Tenge, including advances under contracts No. 14-0119-00017 dated 03 January 2019 in the amount of 1,960 thousand Tenge and No. 14-0119-00175 dated 03 January 2019 in the amount of 118 thousand Tenge. For this supplier of medical services, there is a court decision № 7527-19-00-2/19950 dated 03 January 2020 on the collection of debt in the amount of 2,078 thousand Tenge, a writ of execution and order to initiate enforcement proceedings dated 27 May 2020. In 2020 private bailiff Asiya Kazhenova reimbursed 763 thousand Tenge, this amount was returned to the republican budget by payment orders № 22810 dated 28.09.2020 in the amount of 425 thousand Tenge, № 24147 dated 14.10.2020 in the amount of 169 thousand Tenge and № 27062 from 30.11.2020 in the amount of 169 thousand Tenge. In 2021, 288 thousand Tenge was reimbursed and transferred to the income of the republican budget by payment order № 31847 dated 05.11.2021. In 2022, 254 thousand Tenge was reimbursed and transferred to the income of the republican budget by payment order № 5295 dated 01.03.2022

The cash flow of target transfers allocated from the national fund to pay for medical services within GVFCM for 2022 is presented as follows:

No.	In thousand of Tenge	Transfer cash (GVFCM 2022) As at 1 January 2022	Cash received by transfers under GVFCM for 2022 <sup>1)</sup>	Received services for 2022 within GVFCM			Unpaid services as at 31 December 2022 <sup>2)</sup>	Total services received	Advances paid as at 31 December 2022 for the provision of services under GVFCM <sup>3)</sup>	Transfer cash on GVFCM As at 31 December 2022 <sup>4)</sup>	Reference information: Net cash on GVFCM (transfers as at 31 December 2022)
				Services paid (GVFCM 2022)	Amounts erroneously refunded	Services received					
1	2	3	4	5	6	7	8	9	10	11	
1	Akmola region		40,699,683	39,196,686	-	931,937	40,124,916	3,707	1,502,997	574,767	
2	Aktobe region		46,611,081	43,866,420	-	2,515,807	46,382,227	-	2,744,661	228,854	
3	Almaty region		102,276,309	98,332,108	-	3,360,028	101,690,572	1,564	3,944,201	585,737	
4	Atyrau region		33,519,308	31,768,376	-	1,572,540	33,340,916	-	1,750,932	178,392	
5	East Kazakhstan region		83,354,250	79,248,152	-	3,588,760	82,831,712	5,200	4,106,098	522,538	
6	Zhambyl region		58,632,129	56,122,242	-	2,120,878	58,243,120	-	2,509,887	389,009	
7	West Kazakhstan region		39,634,036	38,020,123	-	1,392,946	39,412,660	409	3,909,774	221,376	
8	Karaganda region		81,521,093	77,611,319	-	3,091,641	80,701,270	1,690	1,613,913	819,823	
9	Kostanay region		46,575,240	44,606,436	-	1,675,824	46,282,260	-	1,968,804	292,980	
10	Kyzylorda region		52,491,218	50,927,783	-	1,368,431	52,296,214	-	1,563,435	195,004	
11	Masgystau region		37,922,053	35,776,065	-	1,725,332	37,501,397	-	2,145,988	420,656	
12	Pavlodar region		46,884,936	44,741,625	-	1,898,789	46,640,414	-	2,143,311	244,522	
13	North Kazakhstan region		33,766,212	32,258,837	-	1,026,911	33,285,748	-	1,507,375	480,464	
14	Turkistan region		91,376,863	87,922,005	-	2,899,445	90,821,450	-	3,454,858	555,413	
15	Almaty		146,111,501	140,819,973	-	4,397,803	145,217,466	310	5,291,528	894,035	



**SOCIAL HEALTH INSURANCE FUND NJSC - GVFMC**  
**Notes to Special purpose FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

16	Astana	112,149,749	107,773,540	-	3,414,661	111,188,094	107	4,376,209	961,655
17	Shymkent	54,774,951	52,313,090	-	2,110,648	54,423,738	-	2,461,861	351,213
	<b>Total</b>	<b>1,108,300,612</b>	<b>1,061,304,780</b>	-	<b>39,092,381</b>	<b>1,100,384,174</b>	<b>12,987</b>	<b>46,995,832</b>	<b>7,916,438</b>
	SK Pharmacia LLP	95,274,077	94,321,336	-	2,666,385	92,778,040	4,209,681	952,741	2,496,037
	Treatment abroad	1,821,341	1,583,049	-	138,658	1,496,462	225,245	238,292	324,879
	Effect of exchange rate difference on payment	-	2,258	-	-	2,258	-	(2,258)	(2,258)
	Unallocated provision	2	-	-	-	-	-	2	2
	<b>Total</b>	<b>1,205,396,032</b>	<b>1,157,211,423</b>	-	<b>41,897,424</b>	<b>1,194,660,934</b>	<b>4,447,913</b>	<b>48,184,609</b>	<b>10,735,098</b>

- 1) Cash. In accordance with subparagraph 2-2 of paragraph 2 of Article 35 of the Budget Code of the Republic of Kazakhstan and subparagraph 1) of paragraph 1 of the Rules for Provision of Transfers to the Social Health Insurance Fund, approved by Decree of the Government of the Republic of Kazakhstan of 8 September 2017 № 554 (hereinafter - Rules for Provision of Transfers), the Fund was allocated transfers from the national budget in 2022 to pay for services under the State Budget Program 067 «Ensuring a Guaranteed Volume of Free Medical Care» subprogram 100. According to paragraphs 1 and 2 of item 5 of Rules for provision of transfers the Ministry of Health of the Republic of Kazakhstan during 2022 has transferred funds in amount of 1,205,396,032 thousand Tenge on control cash account of the Fund for payment for provision of services within GVFMC.
- 2) Accounts payable. On the basis of paragraph 34 of the Rules for payment for services of health care entities and the rules of payment for pharmaceutical services to entities in the circulation of medicines, medical devices and medical equipment approved by Order of Acting Minister of Health of the Republic of Kazakhstan on March 29, 2018 № 138, payment for services rendered in December of the current year is made in the year following the year of the contract for the purchase of services, based on an additional agreement to the contract for the purchase of services concluded before the end of the contract term. (Note 5).
- 3) Advances issued (Note 5).
- 4) Cash for payment for the provision of services under the GVFMC in the accounts of the Fund as at 31 December 2022 in the amount of 48,184,609 thousand Tenge. Including:
- on the Fund's cash control account 48,167,549 thousand Tenge,
  - on current currency accounts of Halyk Bank of Kazakhstan JSC - 17,060 thousand Tenge (not returned to KCN excessively transferred for conversion as a result of exchange rate depreciation), on current currency accounts of Halyk Bank of Kazakhstan JSC - 17,060 thousand Tenge (cash not returned to control accounts, excessively transferred for conversion as a result of exchange rate depreci

Also, in 2022 transfers were allocated from the National Fund of the Republic of Kazakhstan to pay for the provision of services under the state budget program 067 «Ensuring a guaranteed volume of free medical care» subprogram 111 «Transfers to the Social Health Insurance Fund to pay for a GVFMC from a targeted transfer from the National Fund of the Republic of Kazakhstan».



**SOCIAL HEALTH INSURANCE FUND NJSC - GVFCM**  
**Notes to Special purpose FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

The cash flow of target transfers allocated from the national fund to pay for medical services within GVFCM for 2022 is presented as follows:

No.	In thousands of Tenge	Transfer cash (GVFCM 2022) As at 1 January 2022	Cash received by transfers under GVFCM for 2022 <sup>1)</sup>	Received services for 2021 within GVFCM			Total services received	Advances paid as at 31 December 2022 for the provision of services under GVFCM <sup>3)</sup>	Transfer cash on GVFCM As at 31 December 2022 <sup>4)</sup>	Reference information: Net cash on GVFCM transfers as at 31 December 2022
				Services paid (GVFCM 2022)	Repayment of contractual penalties (GVFCM 2022)	Unpaid services as at 31 December 2022 <sup>2)</sup>				
1	2	3	4	5	6	7	8	9	10	11
			36,124,842	27,896,441	-	8,228,401	36,124,842	-	8,228,401	-
<b>Total</b>			<b>36,124,842</b>	<b>27,896,441</b>		<b>8,228,401</b>	<b>36,124,842</b>		<b>8,228,401</b>	

1) Cash. The Fund was allocated transfers from the National Fund of the Republic of Kazakhstan to pay for the provision of services under the state budget program 067 «Ensuring a guaranteed volume of free medical care» subprogram 111 «Transfers to the Social Health Insurance Fund for payment of GVFCM from the targeted transfer from the National Fund of the Republic of Kazakhstan» in the amount of 36,124,842 thousand Tenge. According to paragraphs 1 and 2 of item 5 of the Rules for provision of transfers from the Ministry of Health of the Republic of Kazakhstan during 2022 transferred to the control cash account of the Fund the funds from the National Fund in the amount of 48,858,957 thousand Tenge for payment for provision of services under the GVFCM. During 2022, transfers were returned to the Ministry of Health of the Republic of Kazakhstan by payment order 01000039456 dated 29 December 2022 in the amount of 12,734,115 thousand Tenge.

2) Accounts payable. On the basis of paragraph 34 of the Rules for payment for services of health care entities and the rules of payment for pharmaceutical services to entities in the circulation of medicines, medical devices and medical equipment approved by Order of Acting Minister of Health of the Republic of Kazakhstan on 29 March 2018 № 138, payment for services rendered in December of the current year is made in the year following the year of the contract for the purchase of services, based on an additional agreement to the contract of purchase of services entered into before the expiry of the contract (Note 5).

3) Advances issued (Note 5).

4) Cash for payment for the provision of services under the GOBMP in the Fund's accounts as at 31 December 2022 in the amount of 8,228,401 thousand Tenge.





**SOCIAL HEALTH INSURANCE FUND NJSC - GVFCM**  
**Notes to Special purpose FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

**5. EVENTS AFTER THE REPORTING DATE**

During the period from 1 January to 2 March 2023, balances and operations of the Fund, under the execution of the Resolution of the Government of the Republic of Kazakhstan of 8 September 2017 № 554 «On Approval of the Rules for Provision of Transfers to the Social Health Insurance Fund of Targeted Transfers», allocated from the national budget to pay for medical services under GVFCM for 2022, are as follows:

No.	In thousands of Tenge	Transfer cash (GVFCM 2022) As at 1 <sup>st</sup> January 2022	Services paid (GVFCM 2022)	Repayment of contractual penalties (GVFCM C 2022)	Refunds under certificates of services provided (GVFCM 2022)	Refunds on advances issued (GVFCM 2022)	Refunds on transfers (GVFCM 2022) to the budget*	Transfer cash (GVFCM 2021) as at 2 <sup>nd</sup> March 2022	Reference information				
									Advances paid as at 1 <sup>st</sup> January 2023, for GVFCM services	Offset of previously issued advances on contracts for 2023	Advances paid as at 2 <sup>nd</sup> March 2023, for GVFCM services	Unpaid services as at 1 <sup>st</sup> January 2023	Unpaid services as at 2 <sup>nd</sup> March 2023
		3	4	5	6	7	8	9	10	11	12	13	14
1	Akmola region	1,502,997	931,937	-	-	3,707	574,767	-	3,707	-	-	931,937	-
2	Aktobe region	2,744,661	2,515,807	-	-	-	228,854	-	-	-	-	2,515,807	-
3	Almaty region	3,944,201	3,360,028	-	-	1,564	585,737	-	1,564	-	-	3,360,028	-
4	Aityrau region	1,750,932	1,572,540	-	-	-	178,392	-	-	-	-	1,572,540	-
5	East Kazakhstan region	4,106,098	3,588,760	-	-	5,200	522,538	-	5,200	-	-	3,588,760	-
6	Zhambyl region	2,509,887	2,120,935	-	56	-	389,008	-	-	-	-	2,120,879	-
7	West Kazakhstan region	1,613,913	1,392,946	-	-	409	221,376	-	409	-	-	1,392,946	-
8	Karaganda region	3,909,774	3,091,642	-	-	1,690	819,822	-	1,690	-	-	3,091,642	-
9	Kostanay region	1,968,804	1,675,824	-	-	-	292,980	-	-	-	-	1,675,824	-
10	Kyzylorda region	1,563,435	1,368,431	-	-	-	195,004	-	-	-	-	1,368,431	-
11	Masgystau region	2,145,988	1,726,795	438	1,463	-	420,656	438	-	-	-	1,725,332	-
12	Pavlodar region	2,143,311	1,898,790	-	-	-	244,521	-	-	-	-	1,898,790	-
13	North Kazakhstan region	1,507,375	1,026,911	-	-	-	480,464	-	-	-	-	1,026,911	-
14	Turkistan region	3,454,858	2,899,444	-	-	-	555,414	-	-	-	-	2,899,444	-
15	Almaty	5,291,528	4,398,580	-	777	310	894,035	-	310	-	-	4,397,803	-
16	Astana	4,376,209	3,414,660	-	-	107	961,656	-	107	-	-	3,414,660	-
17	Shymkent	2,461,861	2,110,648	-	-	-	351,213	-	-	-	-	2,110,648	-
	<b>Total</b>	<b>46,995,832</b>	<b>39,094,678</b>	<b>438</b>	<b>2,296</b>	<b>12,987</b>	<b>7,916,437</b>	<b>438</b>	<b>12,987</b>	-	-	<b>39,092,382</b>	-
	SK Pharmacia LLP	952,741	2,666,385	-	-	4,209,681	2,496,037	-	4,209,681	-	-	2,666,385	-
	Treatment abroad	238,292	138,260	-	-	11,575	111,607	-	225,245	57,894	155,776	138,657	397
	Effect of exchange rate difference on payment	(2,258)	397	-	-	(943)	(3,598)	-	-	650	293	-	(397)
	Unallocated provision	2	-	-	-	-	2	-	-	-	-	-	-
	<b>Total</b>	<b>48,184,609</b>	<b>41,899,720</b>	<b>438</b>	<b>2,296</b>	<b>4,233,300</b>	<b>10,520,485</b>	<b>438</b>	<b>4,447,913</b>	<b>58,544</b>	<b>156,069</b>	<b>41,897,424</b>	-

\* Accrual and payment for healthcare entity services provided in December 2022 was made by the Fund in January-February 2023.





**SOCIAL HEALTH INSURANCE FUND NJSC - GVFMC**  
**Notes to Special purpose FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (in thousands of Tenge)**

In 2023, after repayment of GVFMC for 2022 medical service payment liabilities amounting to 41,897,424 thousand Tenge and refunds of previously issued advances of 4,233,300 thousand Tenge, the balance of unused GVFMC for 2022 service payment transfers allocated as at 2<sup>nd</sup> March 2023 was 10,520,485 thousand Tenge.  
 The balance of unused amounts of transfers for payment for the provision of services under the State Budget of the Republic of Kazakhstan allocated in 2022 in the amount of 10,520,485 thousand Tenge was transferred to the income of the republican budget:

- payment order № 01000005561 dated 28 February 2023 in the amount of 8,024,448 thousand Tenge;
- payment order № 01000005663 dated 1<sup>st</sup> March 2023 in the amount of 2,496,037 thousand Tenge (conducted in the information system «Treasury-client» 2<sup>nd</sup> March 2023).

For the period January through February 2023, the movement of the 2022 GVFMC Medicaid targeted transfers from the National fund is as follows:

No.	In thousands of Tenge	Transfer cash (GVFMC 2022) As at 1 <sup>st</sup> January 2023	Services paid (GVFMC 2022)	Refunds under certificates of services provided (GVFMC 2022)	Refunds on advances issued (GVFMC 2022)	Refunds on transfers (GVFMC 2022) to the budget*	Transfer cash (GVFMC 2021) as at 2 <sup>nd</sup> March 2023	Reference information				
								Advances paid as at 1 <sup>st</sup> January 2023, for GVFMC services	Offset of previously issued advances on (GVFMC 2022)	Advances paid as at 2 <sup>nd</sup> March 2023, for GVFMC services	Unpaid services as at 1 <sup>st</sup> January 2023	Unpaid services as at 2 <sup>nd</sup> March 2023
1	2	3	4	5	6	7	8	9	10	11	12	13
		8,228,401	8,228,401	-	-	-	-	-	-	-	8,228,401	-
	<b>Total</b>	<b>8,228,401</b>	<b>8,228,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,228,401</b>	<b>-</b>

The payment of outstanding services in the amount of 8,228,401 thousand Tenge was made in 2023. As at 2 March 2023, there is no balance of unused funds of transfers for payment for the provision of services under the GVFMC, allocated in 2022 from the National Fund.

On 31 March 2023 the Ministry of Health of the Republic of Kazakhstan brought to the attention of the Fund the results of the audit conducted by the Supreme Audit Chamber of the Republic of Kazakhstan. During the audit of 2019-2021 there was revealed a lack of clear criteria for separation of the list of medical services paid for at the expense of the funds of the GVFMC or assets of the Fund. As a result, according to the audit report of the Supreme Audit Chamber of the Republic of Kazakhstan, medical services worth 27,863.8 million Tenge were paid at the expense of the Fund's assets instead of GVFMC transfers, in turn, medical services worth 11,318 million Tenge were paid at the expense of GVFMC transfers instead of the Fund's assets. At the moment the mechanism of elimination of these violations is being worked out, including options of offsetting between the transfers of GVFMC and the Fund's assets.

