



On approval of the Rules for generating and using the data of national health accounts

Invalidated Unofficial translation

Order of the Minister of Healthcare of the Republic of Kazakhstan No. KR DCM-66 as of May 6, 2019. Registered with the Ministry of Justice of the Republic of Kazakhstan on May 8, 2019, No. 18645

Unofficial translation

Footnote. Abolished by order of the acting. Of the Minister of Health of the Republic of Kazakhstan dated October 30, 2020 No. KR DSM-173/2020 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

In accordance with paragraph 3 of Article 28-1 of the Code of the Republic of Kazakhstan “On Public Health and Healthcare System” as of September 18, 2009, I hereby ORDER:

1. To approve the appended Rules for generating and using the data of national health accounts.

2. In accordance with the procedure established by the legislation of the Republic of Kazakhstan, the Project Management Department of the Ministry of Healthcare of the Republic of Kazakhstan shall:

1) ensure state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;

2) within ten calendar days of the state registration of this order, send its electronic and paper-based copy in Kazakh and Russian to the Republican State Enterprise with the Right of Economic Management “Republican Center of Legal Information” of the Ministry of Justice of the Republic of Kazakhstan for its official publication and inclusion into the Reference Control Bank of Regulatory Legal Acts of the Republic of Kazakhstan;

3) place this order on the official website of the Ministry of Healthcare of the Republic of Kazakhstan;

4) within ten working days of the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, submit information on the implementation of measures, provided for in subparagraphs 1), 2) and 3) of this paragraph, to the Legal Department of the Ministry of Healthcare of the Republic of Kazakhstan.

3. The control over the execution of this order shall be assigned to the vice-minister of healthcare of the Republic of Kazakhstan, O.A.Abishev.

4. This order shall take effect ten calendar days after its first official publication.

Minster

Y. Birtanov

Approved by

Rules for generating and using the data of national health accounts

Chapter 1. General provisions

1. These Rules for generating and using the data of national health accounts (hereinafter referred to as the Rules) are developed in accordance with paragraph 3 of Article 28-1 of the Code of the Republic of Kazakhstan “On Public Health and Healthcare System” (hereinafter referred to as the Code) as of September 18, 2009 and establish the procedure for generating and using the data of national health accounts.

2. The purpose of the national health accounts (hereinafter referred to as NHA) is to collect information about the national healthcare system for planning, developing policies and evaluating the effectiveness of the system in this area.

3. The following terms and definitions are used in these Rules:

1) authorized body for budget execution – a body carrying out leadership and intersectoral coordination in the field of budget execution, accounting, budget accounting and budgetary reporting on the execution of the republican budget;

2) healthcare financing (HF) - a classification of healthcare financing schemes through which consumers receive healthcare services;

3) gross capital formation in the healthcare system - capital expenditures on healthcare by healthcare providers over a reporting period (minus the cost of sale of assets of the same type) and those used regularly or over a period of one year or more to provide medical services;

4) current healthcare financing - final consumer expenditures of residents on goods and services in the field of healthcare;

5) authorized body for healthcare – central executive body carrying out leadership and intersectoral coordination in the field of public health protection, medical and pharmaceutical science, medical and pharmaceutical education, sanitary and epidemiological welfare of the population, turnover of medicines and medical devices, and quality control of medical services;

6) the system of health accounts (hereinafter referred to as SHA) - methodology providing a systematic description of financial flows in the healthcare system, the purpose of which is to describe the healthcare system in terms of expenditures, both for international and national purposes;

7) data disaggregation - the distribution of aggregated data on expenditures by region, the main purpose of which is to determine the effectiveness of the use of funds

for healthcare by identifying regional similarities and differences in the consumption of healthcare products and services;

8) service provision factors - resources used by providers in the process of production and provision of healthcare services;

9) income from financing schemes (FS) - the main sources of healthcare financing;

10) healthcare providers (HP) - organizations and other entities providing healthcare products and services;

11) functions of healthcare providers (HC) - the provision by healthcare providers of goods and services using the funds received under financing schemes;

12) authorized body for state statistics - a state body carrying out leadership and also intersectoral coordination in the field of state statistics within its competence;

13) productivity - the ratio of the volume of production to the volume of source data, which determines the most successful use of process resources in a particular field of activity;

14) residents - institutional entities of the economy, such as government, enterprises, households, and non-governmental organizations;

15) national health accounts - a system of regular, comprehensive and consistent monitoring of financial flows in the country's healthcare system, used to assess the distribution of healthcare resources for the purpose of their equal and effective distribution among measures aimed at preventing diseases and treating the population.

Chapter 2. Procedure for NHA creation

4. NHA are created on an annual basis for a previous year.

5. The process of NHA creation consists of three main stages:

1) data collection;

2) data aggregation and making calculations with regard to health accounts;

3) formation of the final tables.

6. Data are collected from:

1) information on the expenditures of local budgets for a reporting year within the 039 budget program "Provision of outpatient services and medical services by rural healthcare entities, except for those provided at the expense of the republican budget, and the provision of services by Call centers" with a breakdown by forms of assistance;

2) information on the expenditures of local budgets for a reporting year within the 041 budget program "Additional provision of the guaranteed volume of free medical care by decision of local representative bodies of the regions" with a breakdown by forms of assistance;

3) information on the expenditures of local budgets for a reporting year within the 027 budget program “Centralized procurement and storage of vaccines and other immunobiological preparations for immunoprophylaxis of the population”;

4) information on the execution of funds allocated from the republican budget within the 067 budget program “Ensuring the guaranteed volume of free medical care” for a reporting year with a breakdown by services, which is formed by the authorized body for healthcare;

5) data on actual expenses for treatment abroad for a reporting year, published on the official website of the OECD Statistical Database;

6) statistical bulletins of the authorized body for state statistics “Report on the volume of services rendered in the field of healthcare and the provision of social services”, “Report on main indicators of the financial and economic activities of a healthcare entity”, “Household expenses and incomes”, “Expenses and incomes of the population”;

7) a consolidated report on insurance payments with regard to insurance (reinsurance) organizations of the Republic of Kazakhstan and a consolidated report on insurance premiums with regard to insurance (reinsurance) organizations of the Republic of Kazakhstan, formed and placed by the National Bank of the Republic of Kazakhstan;

7. In accordance with the principles of cost accounting, the data obtained are aggregated and calculations are made with regard to health accounts, expense items provided by the above forms are distributed among the classification groups of NHA Tables. 8. The NHA tables are compiled using the SHA methodology developed by the Organization for Economic Cooperation and Development, Eurostat and the World Health Organization.

9. The structure of NHA tables includes four components: income from financing schemes and sources of information according to Appendix 1, healthcare financing according to Appendix 2, major healthcare providers according to Appendix 3, and the functions of healthcare providers according to Appendix 4.

10. After the four main components are formed, the data are disaggregated by the regions of the Republic of Kazakhstan.

11. Disaggregation is applied to the three main groups of healthcare services using three different methodological approaches:

- 1) services of individual (HC.1-4) and collective (HC.6-9) consumption and others;
- 2) pharmaceuticals and medical products (HC. 5);
- 3) capital formation of healthcare entities (HC.RI.5).

12. The NHA tables are disaggregated vertically by healthcare service provision factors. At the national level, data are needed to ensure the efficient and appropriate allocation of funds in the production and provision of healthcare goods and services.

According to the SHA, the definition of service provision factors is limited. This category includes all resources intended for the activities of providers of medical services, such as compensation expenses for employees, materials and services related and not related to healthcare, consumption of fixed capital and others. The classification of production factors is presented in accordance with Appendix 5.

13. The NHA coverage is defined as follows: national health spending covers all healthcare spending, which is a combination of all activities either by entities or individuals who, through the use of medical and paramedical knowledge and technology, as well as nursing care methods, pursue the following goals:

- 1) health improvement and disease prevention;
- 2) treatment of diseases and reduction of premature mortality;
- 3) monitoring of and caring for chronic patients in need of nursing care;
- 4) monitoring of and caring for people with poor health, incapacitated and disabled people in need of nursing care;
- 5) provision and management of public health services;
- 6) implementation of health and insurance programs;
- 7) financing, and also management of these programs.

14. The NHA takes into account all goods and services aimed at improving, maintaining or preventing the deterioration of the health status of the population, supplied by a domestic provider and (or) imported from abroad and consumed by the population living in this territory (residents).

15. Three indicators of cost estimation used for international comparison are as follows:

- 1) gross capital formation (intended for the acquisition of physical objects, the operating life of which exceeds 1 year);
- 2) total current health financing (TCHF) (the amount of costs classified as HC.1 - HC.7 categories, which takes into account the expenses for individual healthcare (individual medical care) indicated above, plus the expenses for collective healthcare services and the operation of financing systems of organizations);
- 3) total health financing (THF) (the amount that includes current health financing (HC.1-9) and gross capital formation expenditure (HC.R.5)).

In practice, for the formation of NHA tables, the cash method of accounting of funds is used, i.e. the recording of expenses being debited from an account.

16. Based on the generated final tables, the analysis of the productivity of the healthcare system, which is the main tool for identifying the effectiveness of this activity, is made.

17. The indicators of productivity are calculated according to the calculation of indicators of productivity of the healthcare system.

Chapter 3. Procedure for using the data

18. For the annual NHA formation based on the international methodology, the following data are used:

- 1) statistical bulletins of the authorized body for state statistics;
- 2) those of the authorized body for budget execution;
- 3) those of local authorized bodies for budget execution with a breakdown by medical entities;
- 4) statistical data published on the official websites of the National Bank of the Republic of Kazakhstan, the World Health Organization and the Organization for Economic Cooperation and Development.

Based on the data, an analytical report describing the expenses is made, with a breakdown by services and providers of medical services, and also information on the sources of their financing is formed.

19. The main types of healthcare expenditures with the indication of data sources are presented in accordance with Appendix 5.

20. Data is collected from relevant organizations on or before the dates specified in Appendix 6.

21. NHAs are used for economic analysis, decision-making and economic policy-making based on health expenditure indicators.

Appendix 1 to the Rules
of Order No KR DCM-66
as of May 6, 2019 of the
Minister of Healthcare
of the Republic of Kazakhstan

Income from financing schemes and sources of information

Categories of healthcare financing	Data sources	Note
1	2	3
State budget (republican and local) funds State financing schemes (national and local levels)	Report on the execution of the state budget of the authorized body for budget execution	According to the Budget Code of the Republic of Kazakhstan (Article 125), the report on the execution of the republican and local budgets reflects the approved, updated, adjusted republican and local budgets, assumed, outstanding liabilities, execution of budget revenues and/or paid liabilities under the budget programs of the relevant budget. The budget process is carried out on the basis of the Unified Budget Classification, which is a grouping of budget revenues and expenses according to functional, departmental and economic characteristics with the assignment of grouped codes to classification objects. So, this category shall include funds of budget programs, the names of which make it possible to classify the funds as those intended for health purposes (primarily aimed at improving,

		maintaining and preventing the deterioration of public health and alleviating the consequences of poor health), as well as those associated with it, and are clear and unambiguous
Population/ household expenses Private household expenses	Express information “GDP - by end use”, bulletins “Expenses and incomes of the population of the Republic of Kazakhstan”, “Expenses and incomes of households of the Republic of Kazakhstan” of the authorized body for state statistics	Total amount of household expenses is defined as the proportion of goods and services consumed by households in the structure of GDP calculated using the end-use method. The structure of household expenses on healthcare (expenses on hospital services, purchase of medicines, etc.) is published in the bulletins “Expenses and incomes of households of the Republic of Kazakhstan”, “Expenses and incomes of the population of the Republic of Kazakhstan” of the authorized body for state statistics based on the results of quarterly household surveys in the regions of the Republic of Kazakhstan
Income from enterprises Enterprise financing schemes	Bulletins of the authorized body for statistics “On the financial and economic activities of healthcare entities in the Republic of Kazakhstan” (Social Finance (healthcare), “Volume of services rendered in the field of healthcare and the provision of social services” (Healthcare services).	The data in the reports in the form of Social Finance (healthcare) are submitted by legal entities and/or their structural and separate units mainly carrying out such activities as: “Activities in the field of healthcare” according to CCEA code - 86, regardless of the form of ownership and staff size. The structure of the report includes data on current and capital expenditures and incomes at the expense of the state budget, the population and enterprises, as well as by types of healthcare services rendered and by sources of financing.
Voluntary health insurance contributions Voluntary medical contribution schemes	Consolidated report on insurance payments with regard to insurance (reinsurance) organizations of the Republic of Kazakhstan. (official website of the National Bank of the Republic of Kazakhstan)	The information is presented in the form of aggregated administrative data on insurance payments by insurance (reinsurance) organizations for voluntary personal insurance of citizens of the Republic of Kazakhstan (foreign citizens, stateless persons, foreign legal entities, including those operating in the Republic of Kazakhstan) in case of illness. However, in order to avoid double entry accounting, the data on this expense item are not taken into account in the structure of total expenditures on healthcare, as they have already been recognized in enterprises’ funds.
State loan	Report on the execution of the state budget of the authorized body for budget execution	This category shall include the funds of budget programs, the names of which make it possible to classify the funds as those intended for health purposes “Using external loans”

Direct foreign transfers	OECD database, the Development Assistance Committee, Creditor Reporting System	The database provides information from the Development Assistance Committee about donor funds received by Kazakhstan for the purposes of healthcare. These are detailed data on charitable activities of individual states, international development agencies and other international organizations, indicating the name of the projects, their characteristics, description of the recipient, and other information. In order to avoid double entry accounting, funds received from external sources of financing, which were recorded in the category of “State loan”, are not accounted for in this category.
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Appendix 2 to the
Rules of Order No KR DCM-66
as of May 6, 2019 of the
Minister of Healthcare of the
Republic of Kazakhstan

Healthcare financing

Expense category	Information sources
1	2
State expenses	A report on the execution of the state budget formed by the authorized body for budget execution on a regular basis with a breakdown by the categories of the Unified Budget Classification. The report’s relevance and applicability for NHA creation is explained by the unity of the underlying methodology. The budget classification used in the republic is developed on the basis of the System of National Accounts and other IMF recommendations. Information on public expenditures is detailed by studying the data of management reporting generated by structural units of the authorized body for healthcare, and also by requesting regional health departments.
Private expenses	<p style="text-align: right;">S t a t i s t i c a l b u l l e t i n s :</p> <ul style="list-style-type: none"> - “On the financial and economic activities of healthcare entities in the Republic of Kazakhstan” (S o c i a l F i n a n c e (h e a l t h c a r e) ; - “Volume of services rendered in the field of healthcare and the provision of social services” (H e a l t h c a r e s e r v i c e s) ; - “Expenses and incomes of households of the Republic of Kazakhstan”; - “Expenses and incomes of the population of the Republic of Kazakhstan”. <p>These documents are generated by the authorized body for state statistics on a regular basis. So, the form of Social Finance (healthcare) covers all business entities of healthcare, regardless of ownership, with the distribution by current and capital expenses of balance sheet items. In turn, the bulletin “Expenses and incomes of households of the Republic of Kazakhstan” makes it possible to study the functional structure of household expenses, determine the types of services/goods consumed, and the amount of expenses for their acquisition.</p>
Voluntary health insurance	Consolidated report on insurance payments with regard to insurance (reinsurance) organizations of the Republic of Kazakhstan and Consolidated report on insurance premiums with regard to insurance (reinsurance) organizations of the Republic of Kazakhstan
External sources of financing	External sources of financing include funds of state loans of the Government of the Republic of Kazakhstan and donor funds. The source of data on state loans is the “Report on the execution of the state budget” formed by the central authorized body for budget execution, the funds of the budget program “Reforming the healthcare system” administered by the authorized body for healthcare within the project of the Government of the Republic of Kazakhstan and the International Bank for Reconstruction and Development “Health sector technology transfer and institutional reform in the Republic of Kazakhstan”. Data on donor funds is published in the “Creditor Reporting System” database of the OECD Development Assistance Committee and represent funds allocated for healthcare purposes by members of the Development Assistance Committee (29 countries),

international organizations (such as the Global Fund, UNICEF, etc.) and countries that are not members of this Committee (for example, the UAE, Kuwait, etc.).

Appendix 3 to the Rules of
Order No KR DCM-66
as of May 6, 2019 of the
Minister of Healthcare of the
Republic of Kazakhstan

Major healthcare providers

NHA classification of providers	Classification according to the Healthcare Facilities Nomenclature	Examples of facilities indicated in NHA tables
1	2	3
Hospitals (HP.1.)	Inpatient care facilities	Hospitals, mental health centers, remedial treatment and medical rehabilitation facilities (drug, alcohol addiction), specialized sanatorium
	National Healthcare Holding	National Healthcare Holding
	Remedial treatment and medical rehabilitation facilities	Sanatorium, specialized sanatorium, dispensary, rehabilitation center
Long-term care facilities (HP.2.)	Palliative care and nursing facilities	Nursing hospitals, palliative care centers (hospice)
Outpatient healthcare providers (HP.3.)	Outpatient care facilities	Offices of general practitioners, offices of other specialists, outpatient treatment centers, dental rooms
Additional service providers (HP.4.)	Ambulance and air medical service facilities	Organizations providing patient transportation and patient life-saving services in emergency situations
	Blood service facilities	Organizations providing patient transportation and patient life-saving services in emergency situations, other organizations providing additional services
	Organizations operating in the field of forensic medicine and pathological anatomy	Healthcare facilities operating in the field of pathological anatomy (cytopathology)
Medical product providers and retailers (HP.5.)	Pharmaceutical healthcare facilities	Pharmacies, facilities selling medical devices and medical equipment
Preventive care facilities (HP.6.)	Healthcare facilities engaged in the development of a healthy lifestyle	Aggregated data (expenses for this item are not recorded separately)
Health management organizations (HP.7.)	-	Local and central public health authorities
Other sectors of the economy (HP.8.)	Health research organizations	Educational institutions and healthcare providers representing other sectors of the national economy.
	Health educational institutions	Higher, technical and vocational, post-secondary educational institutions in the field of healthcare
Rest of the world (HP.9.)	-	This category takes into account funds allocated for the treatment of citizens of the Republic of Kazakhstan abroad

Organizations providing undefined type of services (HP.11.)	Disaster medicine facilities	Available data allow only indirectly determine the purpose of funds without identifying providers
Special medical supply base (HP.13.)	Other medical facilities	Special medical supply base

Appendix 4 to the Rules of Order
No KR DCM-66
as of May 6, 2019 of the
Minister of Healthcare of the
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Functions of healthcare providers

Classification of functions of healthcare providers	Medical assistance forms according to the Code	Examples of functions of healthcare providers
Treatment services (HC.1.)	Inpatient care	Specialized inpatient care, highly specialized inpatient care
	Inpatient-type care	Treatment at a day-patient facility
	Outpatient care: - primary healthcare; - consultative and diagnostic assistance	Primary healthcare, outpatient dental treatment, specialized outpatient care
Rehabilitation treatment (HC.2.)	Remedial treatment and medical rehabilitation	Remedial treatment and medical rehabilitation at health resort facilities
Long-term medical care (HC.3.)	Palliative and nursing care	Palliative and nursing care
Auxiliary services (HC.4.)	Emergency medical care	Provision of emergency medical care and patient transportation, services of pathological anatomy, provision with donor blood, its components and preparations
	Air medical services	
Provision of medical products (HC.5.)	-	Pharmaceutical and other non-durable medical products, therapeutic devices and other durable medical products
Prophylactic services (HC.6.)	-	Immunization programs, information, education and consultative programs
Administration, healthcare system and financial administration (HC.7.)	-	Administration, healthcare system and financial administration, ensuring the activities of the authorized body for healthcare

Appendix 5 to the Rules of Order
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Classification of production factors

SHA 2011 code	Description
FP. 1	Compensation expenses to employees
FP. 1.1	Wage
FP. 1.2	Social payments
FP. 1.3	All other expenses related to employees
FP. 2	Payments for self-employed workers
FP. 3	Materials and services
FP. 3.1	Healthcare services
FP. 3.2	Healthcare products
FP. 3.2.1	Pharmaceutical products
FP. 3.2.2	Other healthcare products
FP. 3.3	Non-healthcare services
FP. 3.4	Non-healthcare products
FP. 4	Fixed capital consumption
FP. 5	Other expenses spent on “inputs”
FP. 5.1	Taxes
FP. 5.2	Other expenses

Appendix 6 to the Rules
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Schedule of NHA data collection in _____ (year) (for _____ (year))

No	Agency	Input data	
1	Official website of the National Bank of the Republic of Kazakhstan	Consolidated report on insurance payments with regard to insurance (reinsurance) organizations of the Republic of Kazakhstan	January
		Consolidated report on insurance premiums with regard to insurance (reinsurance) organizations of the Republic of Kazakhstan	
2	“Social Health Insurance Fund” NC JSC of the Republic of Kazakhstan of the authorized body for healthcare	Actual data on income and expenses in the system of compulsory social health insurance (CSHI) for the previous year	April
3	Authorized body for budget execution	Report on execution of the republican and local budgets	March
		Report on the execution of revenues of the republican and local budgets	
		Information on expenses within the 067 budget program “Ensuring the guaranteed volume of free medical care” with a breakdown by budget subprograms	
		Analysis of implementation of the financing plan for the 067 budget program throughout the Republic of Kazakhstan and by regions (IS “MFQMS”)	

4	Authorized body for healthcare	<p>Information on the execution of funds allocated from the republican budget within the 070 budget program “Public Health Protection”</p> <p>Information on healthcare financing from local budgets with a breakdown by budget programs, medical organizations, services</p> <p>Information on expenses for the 066 budget program “Provision of medical care within compulsory social health insurance and its support” with a breakdown by budget subprograms</p>	April
5	Health departments of regions, cities of republican significance	<p>Information on healthcare financing from local budgets with a breakdown by budget programs, medical organizations, services</p> <p>Information on expenses of local and republican budgets within the 039 budget program with a breakdown by forms of assistance</p> <p>Information on expenses of local and republican budgets within the 041 budget programs with a breakdown by forms of assistance</p> <p>Information on expenses of local and republican budgets within the 027 budget program</p>	April
6	Authorized body for state statistics	<p>“Expenses and incomes of households of the Republic of Kazakhstan”, statistical form</p> <p>“Expenses and incomes of the population of the Republic of Kazakhstan”, statistical form</p> <p>“Report on the main indicators of the financial and economic activities of a healthcare entity”, the Social Finance (healthcare) statistical form</p> <p>“Report on the volume of services rendered in the field of healthcare and the provision of social services”, the statistical form of the Service (healthcare)</p> <p>“Dynamics of the main socio-economic indicators of the Republic of Kazakhstan”, statistical form</p> <p>“Retail and wholesale trade in the Republic of Kazakhstan” by region, statistical form</p>	April August
7	Statistics departments of the regions of the Republic of Kazakhstan	<p>“Report on the main indicators of the financial and economic activities of a healthcare entity”, the Social Finance (healthcare) statistical form</p> <p>“Report on the volume of services rendered in the field of healthcare and the provision of social services”, the statistical form of the Service (healthcare)</p> <p>“Expenses and incomes of households of the Republic of Kazakhstan”, statistical form</p> <p>“Expenses and incomes of the population of the Republic of Kazakhstan”, statistical form</p>	April
8	World Health Organization	Information on healthcare financing in OECD countries, a group of countries with a high-medium level of development and some other countries	September

9	Development Assistance Committee of the Organization for Economic Cooperation and Development	Data on donor funds published in the “Creditor Reporting System”	September
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