

<b>CMS Manual System</b>	<b>Department of Health &amp; Human Services (DHHS)</b>
<b>Pub 100-06 Medicare Financial Management</b>	<b>Centers for Medicare &amp; Medicaid Services (CMS)</b>
<b>Transmittal 13268</b>	<b>Date: July 29, 2025</b>
	<b>Change Request 14102</b>

**SUBJECT: The Fiscal Year 2025 CMS Internet Only Manual (IOM) Update to Publication (Pub.) 100-06, Chapter 5, 400.14 - Exhibit 14 - Protocol for Estimating Allowance for Uncollectible Accounts and 400.22 - Exhibit 22 - Accounts Receivable Trending Analysis Procedures**

**I. SUMMARY OF CHANGES:** The purpose of this Change Request (CR) is to provide updates to the instructions in the Internet Only Manual (IOM), Publication (Pub.) 100-06, Chapter 5 Financial Reporting, 400.14 - Exhibit 14 - Protocol for Estimating Allowance for Uncollectible Accounts to Medicare Administrative Contractors (MACs) and Durable Medical Equipment Medicare Administrative Contractors (DME MACs) and 400.22 - Exhibit 22 - Accounts Receivable Trending Analysis Procedures. The updates include revised procedures and due dates.

**EFFECTIVE DATE: August 28, 2025**

*\*Unless otherwise specified, the effective date is the date of service.*

**IMPLEMENTATION DATE: August 28, 2025**

**Disclaimer for manual changes only:** *The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.*

**II. CHANGES IN MANUAL INSTRUCTIONS:** (N/A if manual is not updated)

R=REVISED, N=NEW, D=DELETED-Only One Per Row.

<b>R/N/D</b>	<b>CHAPTER / SECTION / SUBSECTION / TITLE</b>
R	5/400.14 - Exhibit 14 - Protocol for Estimating Allowance of Uncollectible Accounts
R	5/400.22 - Exhibit 22 - Accounts Receivable Trending Analysis Procedures

### **III. FUNDING:**

#### **For Medicare Administrative Contractors (MACs):**

The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

### **IV. ATTACHMENTS:**

**Business Requirements  
Manual Instruction**

# Attachment - Business Requirements

Pub. 100-06	Transmittal: 13268	Date: July 29, 2025	Change Request: 14102
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## II. GENERAL INFORMATION

**A. Background:** The Centers for Medicare & Medicaid Services (CMS) Internet Only Manual (IOM), Publication 100-06, Medicare Financial Management Manual, Chapter 5, Financial Reporting, Section 400.14, Protocol for Estimating Allowance for Uncollectible Accounts requires that losses on receivables be recognized when it is more likely than not that the receivables will not be totally collected. The estimated amount for uncollectible accounts receivable is based on a systematic method in accordance with the IOM. Additionally, IOM, Publication 100-06, Medicare Financial Management, Chapter 5, Financial Reporting, Section 400.22, Exhibit 22 - Accounts Receivable Trending Analysis Procedures requires Medicare contractors to perform trending procedures to ensure that accounts receivable balances reported are reasonable.

**B. Policy:** The Medicare contractor shall analyze the results of the systematic method and report the estimated amount on the Treasury Report on Receivables (TROR).

## III. BUSINESS REQUIREMENTS TABLE

*"Shall" denotes a mandatory requirement, and "should" denotes an optional requirement.*

Number	Requirement	Responsibility								
		A/B MAC			DME MAC	Shared-System Maintainers				Other
		A	B	HHH		FISS	MCS	VMS	CWF	
14102.1	Medicare Administrative Contractors (MACs) and Durable Medical Equipment Medicare Administrative Contractors (DME MACs) shall be aware of the change in reporting requirements for the Allowance for Uncollectible Accounts Matrix outlined in Section 400.14.	X	X		X					

Number	Requirement	Responsibility								
		A/B MAC			DME MAC	Shared-System Maintainers				Other
		A	B	HHH		FISS	MCS	VMS	CWF	
14102.1.1	MACs and DME MACs shall complete the Allowance for Uncollectible Accounts Matrix monthly and submit on the 5th business day following the close of the reporting period with the CFO Certification Packages. MACs and DME MACs shall follow the guidelines set forth in Section 400.14.	X	X		X					
14102.2	MACs and DME MACs shall be aware of the change in reporting requirements for the Accounts Receivable Trending Analysis Procedures outlined in Section 400.22.	X	X		X					
14102.2.1	MACs and DME MACs shall complete the Accounts Receivable Trending Analysis quarterly and MACs are required to submit for the quarters ending December 31, March 31, June 30, and September 30, to their respective CMS Innovation & Financial Management (IFM) office on January 15, April 15, July 15, and October 15, respectively. MACs and DME MACs shall follow the guidelines set forth in Section 400.22.	X	X		X					
14102.2.2	MACs and DME MACs shall submit a detail breakout of the 'Other' component line using the 'Other Component Detail' worksheet, if the current period and/or prior period 'Other' component line meets the +/- 20% threshold of the total component balance.	X	X		X					

#### IV. PROVIDER EDUCATION

None

**Impacted Contractors:** None

## **V. SUPPORTING INFORMATION**

**Section A: Recommendations and supporting information associated with listed requirements:** N/A

*"Should" denotes a recommendation.*

<b>X-Ref Requirement Number</b>	<b>Recommendations or other supporting information:</b>
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**Section B: All other recommendations and supporting information:** N/A

## **VI. CONTACTS**

**Post-Implementation Contact(s):** Contact your Contracting Officer's Representative (COR).

## **VII. FUNDING**

### **Section A: For Medicare Administrative Contractors (MACs):**

The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

**ATTACHMENTS: 0**

## **400.14 - Exhibit 14 - Protocol for Estimating Allowance for Uncollectible Accounts** **(Rev. 13268, Issued: 07-29-25; Effective Date: 08-28-25; Implementation Date: 08-28-25)**

*The Federal Accounting Standards Advisory Board (FASAB) recommends through Statement of Federal Financial Accounting Standard Number 1 (Paragraphs 44&45) that losses on receivables should be recognized when it is more likely than not that the receivables will not be totally collected. The phrase "more likely than not" means more than a 50 percent chance of loss occurrence. An allowance for estimated uncollectible amounts should be recognized to reduce the gross amount of receivables to its net realizable value. The allowance for uncollectible amounts should be re-estimated on each annual financial reporting date (at a minimum) and when information indicates that the latest estimate is no longer correct. These losses should be measured through a systematic methodology. The systematic methodology should be based on analysis of both individual accounts and a group of accounts as a whole.*

*Accounts that represent significant amounts, i.e., greater than \$1 million, should be individually analyzed to determine the loss allowance. Loss estimation for individual accounts should be based on (a) the debtor's ability to pay, (b) the debtor's payment record and willingness to pay, and (c) the probable recovery of amounts from secondary sources, including liens, garnishments, cross collections and other applicable collection tools.*

*The entire allowance for losses generally cannot be based solely on the results of individual account analysis. In many cases, information may not be available to make a reliable assessment of losses on an individual account basis or the nature of the receivables may not lend itself to individual account analysis. In these cases, potential losses should be assessed on a group basis. CMS has implemented FASAB's recommendations and has developed this protocol for Medicare contractors to follow for estimating the allowance for uncollectible accounts. The following section outlines this methodology.*

### **Protocol for Estimating Allowance for Uncollectible Accounts**

*Medicare contractors must recognize an estimated amount for uncollectible debt in order to reduce the gross amount of receivables to its net realizable value. Medicare contractors must recognize an Allowance for Uncollectible Accounts for the Interest Fund-050720 in SGL 134701; and for the HI Fund-050961 and SMI Fund-050960 in SGL 131901, on the trial balance and the balance sheet. Medicare contractors must re-estimate the allowance for uncollectible amounts monthly at the end of each reporting period and when information indicates that the latest estimate is no longer accurate.*

*Medicare contractors must measure potential losses due to uncollectible amounts through a systematic method. This systematic method must be based on an analysis. The analysis requires that receivables be further stratified into sub-groups (i.e., Cost Report Settlement Activity, Claims Accounts Receivable, Credit Balances, Group Health Plan (GHP) MSP, Liability MSP and Other Accounts Receivables). The subgroups are somewhat different for Group 1 - Fiscal Intermediaries, as compared to Group 2 - Carriers. Group 1 (Fiscal Intermediaries)*

#### *Sub-Group 1*

- 1. Cost Report Settlements Activity (Non MSP)*
- 2. Claims Accounts Receivable, Credit Balances & Other Accounts Receivables (Non-MSP)*

#### *Sub-Group 2*

- 1. Group Health Plan (Data Match/Non Data Match) MSP*
- 2. Liability MSP*

*For Group 1, Subgroup 1, fiscal intermediaries must perform the following steps to calculate and validate the allowance for uncollectible accounts.*

- 1. Calculate the allowance based on the historical collection percentage (see detailed instructions below) for Non-MSP as a whole.*
- 2. Individual Account Analyses: For cost report settlement activity only, fiscal intermediaries will identify and total those provider debts that meet certain risk characteristics (i.e., bankruptcy, terminations, poor collection history, no collection activity for 6 months or more). These will be considered risk accounts, and the fiscal intermediary should total all risk accounts identified through this analysis.*
- 3. Compute the total delinquencies exceeding 180 days.*
- 4. Compare the three estimated amounts calculated in Steps 1, 2 & 3 and identify the amount that ensures that the net receivable is reported at its realizable value.*

*For Group 1, Subgroup 2, the fiscal intermediary must perform the following steps to calculate and validate the allowance for uncollectible accounts.*

- 1. Calculate the allowance based on the historical collection percentage (see detailed instructions below) for MSP as a whole.*
- 2. Compute the total delinquencies exceeding 180 days.*
- 3. Compare the two estimated amounts calculated in Steps 1 & 2 and identify the amount that ensures that the net receivable is reported at its realizable value.*

## Historical Collection Percentage Calculation

*A - Determine Total Receivables Eligible for Collection.*

### Required Formula:

*Note: Amounts are from the TROR Supporting Reports*

TROR Line Item	HIGLAS Detail Activity Report/Register Line
<b>A (1) Beginning FY Balance</b>	CMS Beginning Balance Report / (1) Beginning FY Balance
<b>(2) New Receivables (+)</b>	CMS Transaction Register / LINE 2 NEW RECEIVABLES
<b>(3) Accruals (+) (New Interest Receivables)</b>	
Transaction Register (support line 3)	CMS Transaction Register / LINE 3 ADJUSTMENT
CMS Adjustment Register (support line 3)	CMS Adjustment Register / LINE 3 MSP/NONMSP ADJUSTMENT
<b>(5) Adjustments</b>	
(A) Reclassified/Adjusted Amounts (+ or -)	CMS AR Adjustments Register / LINE 5A MSP/NONMSP ADJUSTMENT
(B) Adjustments Due to Sale of Assets (+ or -)	CMS AR Adjustments Register / LINE 5B MSP/NONMSP ADJUSTMENT
(C) Consolidations (+ or -)	CMS AR Adjustments Register / LINE 5C MSP/NONMSP ADJUSTMENT
(D) Foreclosure Adjustments (+ or -)	CMS AR Adjustments Register / LINE 5D MSP/NONMSP ADJUSTMENT
(E) Written-Off Debts Reinstated for Collections (+)	CMS AR Adjustments Register / LINE 5E MSP/NONMSP ADJUSTMENT
<b>(6) Amounts Written-Off (-)</b>	
(A) Currently Not Collectible (-)	CNC - CMS Adjustment Register / LINE 6A MSP/NONMSP ADJUSTMENT
(B) Written-Off and Closed Out (-)	CMS AR Adjustments Register / LINE 5E MSP/NONMSP ADJUSTMENT

*Equals: Total Receivables Available to be Collected*

*B - Determine Rate of Collections*

*Line 4a, At Agency plus Line 4b, At Third Party plus Line 4c, Asset Sales plus Line 4d, Collections by Treasury through Offset and Cross Servicing plus line 4e, Collections by Sales After Foreclosures plus Line 4f, Collections by Department of Justice plus Line 4g, Other – must footnote divided by Total Receivables Available to be Collected (number calculated from Step A) multiplied times 100 determines the rate of collections percentage.*

*C - Determine the Allowance Rate*

*1.00 minus the percentage determined from Step B, equals the allowance rate*

*D - Average the Percentage Calculated in Step C with a 5-year Historical Allowance Rate (if available, if not available, maintain statistical data to develop historical rate, and proceed to Step E).*

*E - Calculate the Allowance*

*Multiply the allowance rate from Step C or Step D by the sum of Line 7, Ending Balance less Line 2b, Accrued Receivables.*

*Group 2 (Carriers)*

*Sub-Group 1*

- 1. Claims Accounts Receivable, Credit Balances & Other Accounts Receivables (Non-MSP)*

*Sub-Group 2*

- 1. Group Health Plan (Data Match/Non Data Match) MSP*
- 2. Liability MSP*

*For Group 2, Subgroup 1, the carrier must perform the following steps to calculate and validate the allowance for uncollectible accounts.*

- 1. Calculate the allowance based on the historical collection percentage (see detailed instructions below) for Non-MSP as a whole.*
- 2. Compute the total delinquencies exceeding 180 days.*
- 3. Compare the two estimated amounts calculated in Steps 1 & 2 and identify the amount that ensures that the net receivable is reported at its realizable value.*

*For Group 2, Subgroup 2, the carrier must perform the following steps to calculate and validate the allowance for uncollectible accounts.*

- 1. Calculate the allowance based on the historical collection percentage (see detailed instructions below) for MSP as a whole.*
- 2. Compute the total delinquencies exceeding 180 days.*



3. Compare the two estimated amounts calculated in Steps 1 & 2 and identify the amount that ensures that the net receivable is reported at its realizable value.

### Historical Collection Percentage Calculation

#### A. Determine Total Receivables Eligible for Collection.

#### Required Formula:

Note: Amounts are from the TROR Supporting Reports

TROR Line Item		HIGLAS Detail Activity Report/Register Line
A	<b>(1) Beginning FY Balance</b>	CMS Beginning Balance Report / (1) Beginning FY Balance
	<b>(2) New Receivables (+)</b>	CMS Transaction Register / LINE 2 NEW RECEIVABLES
	<b>(3) Accruals (+) (New Interest Receivables)</b>	
	Transaction Register (support line 3)	CMS Transaction Register / LINE 3 ADJUSTMENT
	CMS Adjustment Register (support line 3)	CMS Adjustment Register / LINE 3 MSP/NONMSP ADJUSTMENT
	<b>(5) Adjustments</b>	
	(A) Reclassified/Adjusted Amounts (+ or -)	CMS AR Adjustments Register / LINE 5A MSP/NONMSP ADJUSTMENT
	(B) Adjustments Due to Sale of Assets (+ or -)	CMS AR Adjustments Register / LINE 5B MSP/NONMSP ADJUSTMENT
	(C) Consolidations (+ or -)	CMS AR Adjustments Register / LINE 5C MSP/NONMSP ADJUSTMENT
	(D) Foreclosure Adjustments (+ or -)	CMS AR Adjustments Register / LINE 5D MSP/NONMSP ADJUSTMENT
	(E) Written-Off Debts Reinstated for Collections (+)	CMS AR Adjustments Register / LINE 5E MSP/NONMSP ADJUSTMENT
	<b>(6) Amounts Written-Off (-)</b>	
	(A) Currently Not Collectible (-)	CNC - CMS Adjustment Register / LINE 6A MSP/NONMSP ADJUSTMENT
	(B) Written-Off and Closed Out (-)	CMS AR Adjustments Register / LINE 5E MSP/NONMSP ADJUSTMENT

Equals: Total Receivables Available to be Collected

#### B - Determine Rate of Collections

Line 4a, At Agency plus Line 4b, At Third Party plus Line 4c, Asset Sales plus Line 4d, Collections by Treasury through Offset and Cross Servicing plus line 4e, Collections by Sales After Foreclosures plus Line 4f, Collections by Department of Justice plus Line 4g,

*Other – must footnote divided by Total Receivables Available to be Collected (number calculated from Step A) multiplied times 100 determines the rate of collections percentage.*

*C. Determine the Allowance Rate.*

*1.00 minus the percentage determined from Step B, equals the allowance rate*

*D. Average the percentage calculated in Step C with a 5-year historical allowance rate (if available, if not available, maintain statistical data to develop historical rate, and go proceed to Step E).*

*E. Calculate the Allowance*

*Multiply the allowance rate from Step C or Step D (Group 2, Carriers Section) by Line 7, Ending Balance.*

*Medicare contractors are required to compare the results of the estimated allowance based on the protocol and report **the amount that ensures that the net receivable is reported at its realizable value**. The Medicare contractors are required to maintain supporting documentation that includes the assumptions used to calculate the allowance amount reported. The documentation must be available for review by CMS, OIG, GAO or other parties as required.*

**Note:** *Medicare contractors may apply the same method of results of the principal comparison (Col. D, Example 400.14.3) to estimate the **interest** allowance amount (Col. E, Example 400.14.3) to be reported. For example, the method of results for the Non-MSP principal is **delinquencies exceeding 180 days**. The Medicare contractor has the option to report on the allowance matrix for interest (Sub-Group 1, Col. E) the amount equal to the delinquencies exceeding 180 days from the interest column. The method of results for the MSP principal is the **historical collection percentage**. The Medicare contractor has the option to report on the allowance matrix for interest (Sub-Group 2, Col. E) the amount equal to the **same percentage calculated** for MSP principal, multiplied by the interest balance from the CMS AR Overpayment report. The method selected by the Medicare contractor used to estimate the interest allowance shall ensure that the net interest receivable is reported at its realizable value.*

*Each Medicare contractor must complete the Allowance for Uncollectible Accounts Matrix (Attachment I or Attachment II) monthly. The Allowance for Uncollectible Accounts Matrix is due on the 5<sup>th</sup> business day following the close of the respective month and should be submitted with the CFO certification packages. If the 5<sup>th</sup> business falls on a weekend or holiday, the Allowance for Uncollectible Accounts Matrix is due the next business day.*

*Please submit your matrix(s) via email to [ALLOWMATRIX@cms.hhs.gov](mailto:ALLOWMATRIX@cms.hhs.gov).*

Contractor Name: MAC XX A XXXXX		<div><div></div><div>Warning: There could be an issue but there may not be.</div><div>Issue: There is an issue such as missing data that needs to be resolved.</div><div>This cell requires manual input</div></div>						Exhibit 1		
Period Ending September 30, 20XX										
Allowance for Uncollectible Accounts Matrix										
Note: Amounts are from the TROR Supporting Reports										
TROR Line Item		HIGLAS Detail Activity Report/Register Line								
(1) Beginning FY Balance		CMS Beginning Balance Report / (1) Beginning FY Balance	30,210	15,796,306	6,042	6,624,202	0	127,235	22,583,995	22,583,996
(2) New Receivables (+)		CMS Transaction Register / LINE 2 NEW RECEIVABLES	87,127	319,224,892	95,780	114,366,311	0	0	433,774,110	433,774,110
(3) Accruals (+) (New Interest Receivables)							0	1,673,182	1,673,182	1,673,183
Transaction Register (support line 3)		CMS Transaction Register / LINE 3 ADJUSTMENT					0	1,464,682	1,464,682	
CMS Adjustment Register (support line 3)		CMS Adjustment Register / LINE 3 MSP/NONMSP ADJUSTMENT					0	208,500	208,500	
(5) Adjustments			0	(10,027,828)	(223,000)	(2,057,328)	0	856,490	(11,228,889)	(11,228,889)
(A) Reclassified/Adjusted Amounts (+ or -)		CMS AR Adjustments Register / LINE 5A MSP/NONMSP ADJUSTMENT	0	(12,570,769)	(223)	(2,746,858)	0	(172,509)	(15,490,359)	(15,490,359)
(B) Adjustments Due to Sale of Assets (+ or -)		CMS AR Adjustments Register / LINE 5B MSP/NONMSP ADJUSTMENT	0	0	0	0	0	0	0	0
(C) Consolidations (+ or -)		CMS AR Adjustments Register / LINE 5C MSP/NONMSP ADJUSTMENT	0	0	0	0	0	0	0	0
(D) Forcloser Adjustments (+ or -)		CMS AR Adjustments Register / LINE 5D MSP/NONMSP ADJUSTMENT	0	0	0	0	0	0	0	0
(E) Written-Off Debts Reinstated for Collections (+)		CMS AR Adjustments Register / LINE 5E MSP/NONMSP ADJUSTMENT	0	2,542,941	0.000	689,530	0	1,028,999	4,261,470	4,261,470
(6) Amounts Written-Off (-)			0	(1,169,402)	0	(1,467,386)	0	(97,315)	(2,734,103)	(2,734,103)
(A) Currently Not Collectible (-)		CNC - CMS Adjustment Register / LINE 6A MSP/NONMSP ADJUSTMENT	0	(1,169,346)	0	(1,466,863)	0	(97,303)	(2,733,512)	(2,733,512)
(B) Written-Off and Closed Out (-)		CMS AR Adjustments Register / LINE 5E MSP/NONMSP ADJUSTMENT	0	(56)	0	(523)	0	(12)	(591)	(591)
Receivable Available to Be Collected			117,337	323,823,968	101,599,000	117,465,799	0	2,559,592	444,068,295	444,068,297
(4) Collections on Receivables (-)		CMS AR Applied Collections	80,869	304,736,381	94,518,000	109,341,714	0	2,391,946	416,645,428	416,645,428
(A) At Agency			(80,869)	(304,354,835)	(94,518)	(108,922,507)	0	(2,311,324)	(415,764,053)	(415,764,053)
(B) At Third Party			0	0	0	0	0	0	0	0
(C) Asset Sales			0	0	0	0	0	0	0	0
(D) Collections by Treasury through Offset and Cross-Servicing (-)			0	(381,546)	0	(419,207)	0	(80,622)	(881,375)	(881,375)
(E) Collections by Sales After Foreclosure (-)			0	0	0	0	0	0	0	0
(F) Collections by Department of Justice (-)			0	0	0	0	0	0	0	0
(G) Other - must footnote (-)			0	0	0	0	0	0	0	0
Collection Percentage			68.92%	94.11%	93.03%	93.08%	n/a	93.45%	93.82%	93.82%
Allowance Percentage (1-collection %)			31.08%	5.89%	6.97%	6.92%	n/a	6.55%	6.18%	6.18%

D	Average of Allowance (current instruction require Medicare contractors to use five year historical allowance rate)		Average	41.80%	13.73%	20.43%	14.14%	n/a	6.55%		
		Current Period: Sep30, 20XX		31.08%	5.89%	6.97%	6.92%				
		Sep 30, 2015		67.34%	30.55%	71.35%	34.58%				
		Sep 30, 2014		40.08%	7.03%	0.00%	8.21%				
		Sep 30, 2013		46.33%	10.42%	17.19%	8.80%				
		Sep 30, 2012		24.16%	14.78%	6.65%	12.19%				
E	(7) Ending Balance (TROR/Activity Registers)	CMS AR Overpayments Report	36,468	19,074,029	7,081	8,137,641	0	167,648	27,422,867	27,422,870	
	Cost Report Settlements		0	10,414,230	0	2,459,012	0	139,825	13,013,067	13,013,066	
	Claims Accounts Receivable		0	3,490,148	0	1,369,240	0	18,633	4,878,021	4,878,021	
	Credit Balances		0	0	0	0	0	0	0	0	
	Other (if cost reports issues include with cost reports)		0	5,169,651	0	4,309,389	0	9,190	9,488,230	9,488,231	
	Physician/Supplier		0	0	0	0	0	0	0	0	
	Beneficiary		0	0	0	0	0	0	0	0	
	PIP Accrual		0	0	0	0	0	0	0	0	
	GHP(Data/non-Data Match)		0	0	0	0	0	0	0	0	
	MSP Prov/Phys/Supp/Bene		36,468	0	7,081	0	0	0	43,549	43,549	
	MSP Beneficiary (Liability)		0	0	0	0	0	0	0	0	
	Other MSP (Liability)		0	0	0	0	0	0	0	0	
	Check		0	-13558	0	73556	0	2	0	1	
(X1)	Allowance Amount (Collection Percentage)		15,243	2,619,796	1,447	1,150,599	n/a	10,980	3,798,066		
(X2)	Individual Account Analysis-Not Applicable for Carriers (Part B)										
(X3)	Delinquencies Exceeding 180 Days	CMS AR Overpayment Report where parameter "Allowance Calc(Over 180 Days Delinquent)"=Y	29,706	923,841	5,841	225,380	0	65,653	1,250,421	1,250,420	
	Cost Report Settlements[180]		0	923,841	0	224,500	0	65,623	1,213,964	1,213,963	
	Claims Accounts Receivable[180]		0	0	0	880	0	30	910	910	
	Credit Balances[180]		0	0	0	0	0	0	0	0	
	Other (if cost reports issues include with cost reports)[180]		0	0	0	0	0	0	0	0	
	Physician/Supplier[180]		0	0	0	0	0	0	0	0	
	Beneficiary[180]		0	0	0	0	0	0	0	0	
	PIP Accrual[180]		0	0	0	0	0	0	0	0	
	GHP(Data/non-Data Match)[180]		0	0	0	0	0	0	0	0	
	MSP Prov/Phys/Supp/Bene[180]		29,706	0	5,841	0	0	0	35,547	35,547	
	MSP Beneficiary (Liability)[180]		0	0	0	0	0	0	0	0	
	Other MSP (Liability)[180]		0	0	0	0	0	0	0	0	
F	Estimated Allowance Amount	ALLOWANCE USING THE MOST CONSERVATIVE AMOUNT	29,706	2,619,796	5,841	1,150,599	0	65,653	3,798,066		
	Amount Reported on Trial Balance per Allowance Matrix (Using the conservative amount):										
		Amount									
		HI MSP Allowance Amount (29,706)									
		HI NON-MSP Allowance Amount (2,619,796)									
		HI Total Allowance (2,649,502)									
	Fund Acct# 05961 SGL#131901	SGL# 131901 - Allow For Loss on REC-PRINC	(2,649,502.26)								
		SMI MSP Allowance Amount (5,841)									
		SMI NON-MSP Allowance Amount (1,150,599)									
		SMI Total Allowance (1,156,440)									
	Fund Acct# 05960 SGL#131901	SGL# 131901 - Allow For Loss on REC-PRINC	(1,156,440.42)								
		General Fund MSP Allowance 0									
		General Fund NON-MSP Allowance (65,653)									
		General Fund Total Allowance (65,653)									
	Fund Acct# 050720 SOL#134701	SGL# 134701 - Allow For Loss on REC-INT	(65,653.00)								
	Note: HIGLAS interest is not split between HI/SMI but MSP/non-MSP. Therefore, contractors shall compare the current interest collection percentage w. the over 180 days delinquent amounts.										
	NOTES:										
	*The above amounts are the allowance estimates for loss on receivable for the period-to-date.										
	**Therefore, the estimated amounts are the calculated ending balances to be reported on the Summary 2 Trial Balance by SGL account by fund (Ending Balance Column).										
	***When Line AI, Receivables Available to be Collected by component is less then or equal to zero (0) the component estimated allowance amount must equal zero (0).										

Contractor Name: MAC XX A  
 XXXXX

Contractor Number: \_\_\_\_\_

Period Ending : September 30, 20XX

Exhibit  
2

400.14 - Exhibit 14 - Protocol for Estimating Allowance for  
 Uncollectible Accounts  
 Fiscal Intermediary - Group 1

# Allowance for Uncollectible Accounts Matrix Part A (HI)

	Col. A	Col. B	Col. C	Col. D	Col. E	
Sub-Group 1 (Non-MSP) Cost Report Settlements, Claims A/R, Credit Balance & Other Accounts Receivable	Historical Collection % Total	Individual Account Analysis	Delinquencies Exceeding 180 days total	Estimated Allowance for Uncollectible A/R	Estimated Allowance for Uncollectible A/R (Interest Only)	Justification for amount recorded on Summary 2 Trial Balance
NONMSP	\$ 2,619,796	\$ -	\$ 923,841	\$ 2,619,796	\$ 65,653	
Total	\$ 2,619,796	\$ -	\$ 923,841	\$ 2,619,796	\$ 65,653	
Sub-Group 2 (MSP) Group Health Plan (Data-Match & Non-Data Match), Liability	Historical Collection % Total	Individual Account Analysis	Delinquencies Exceeding 180 days total	Estimated Allowance for Uncollectible A/R	Estimated Allowance for Uncollectible A/R (Interest Only)	Justification for amount recorded on Summary 2 Trial Balance
MSP	\$ 15,243	\$ -	\$ 29,706	\$ 29,706	\$ -	
Total	\$ 15,243	\$ -	\$ 29,706	\$ 29,706	\$ -	
Sub-Group 1 (Non-MSP) Cost Report Settlements, Claims A/R, Credit Balance & Other Accounts Receivable	Historical Collection % Total	Individual Account Analysis	Delinquencies Exceeding 180 days total	Estimated Allowance for Uncollectible A/R	Estimated Allowance for Uncollectible A/R (Interest Only)	Justification for amount recorded on Summary 2 Trial Balance
	\$ 2,619,796	\$ -	\$ 923,841	\$ 2,619,796	\$ 65,653	
Sub-Group 2 (MSP) Group Health Plan (Data-Match & Non-Data Match), Liability	Historical Collection % Total	Individual Account Analysis	Delinquencies Exceeding 180 days total	Estimated Allowance for Uncollectible A/R	Estimated Allowance for Uncollectible A/R (Interest Only)	Justification for amount recorded on Summary 2 Trial Balance
	\$ 15,243	\$ -	\$ 29,706	\$ 29,706	\$ -	
Total Part A (HI)	\$ 2,635,039	\$ -	\$ 953,547	\$ 2,649,502	\$ 65,653	

**Contractor Name:** MAC XX A  
XXXXX  
**Contractor Number:** \_\_\_\_\_  
**Period Ending :** September 30, 20XX

**Exhibit**  
**2**

**400.14 - Exhibit 14 - Protocol for Estimating Allowance for Uncollectible Accounts**  
**Fiscal Intermediary - Group 1**

**Allowance for Uncollectible Accounts Matrix**  
**Part B/A (SMI)**

	Col. A	Col. B	Col. C	Col. D	Col. E	
Sub-Group 1 (Non-MSP) Cost Report Settlements, Claims A/R, Credit Balance & Other Accounts Receivable	Historical Collection % Total	Individual Account Analysis	Delinquencies Exceeding 180 days total	Estimated Allowance for Uncollectible A/R	Estimated Allowance for Uncollecti ble A/R (Interest Only)	Justificati on for amount recorded on Summary 2 Trial Balance
NONMSP	\$ 1,150,599	\$ -	\$ 225,380	\$ 1,150,599	\$ -	
<b>Total</b>	\$ 1,150,599	\$ -	\$ 225,380	\$ 1,150,599	\$ -	
Sub-Group 2 (MSP) Group Health Plan (Data-Match & Non-Data Match), Liability	Historical Collection % Total	Individual Account Analysis	Delinquencies Exceeding 180 days total	Estimated Allowance for Uncollectible A/R	Estimated Allowance for Uncollecti ble A/R (Interest Only)	Justificati on for amount recorded on Summary 2 Trial Balance
MSP	\$ 1,447	\$ -	\$ 5,841	\$ 5,841	\$ -	
<b>Total</b>	\$ 1,447	\$ -	\$ 5,841	\$ 5,841	\$ -	
	Historical Collection % Total	Individual Account Analysis	Delinquencies Exceeding 180 days total	Estimated Allowance for Uncollectible A/R	Estimated Allowance for Uncollecti ble A/R (Interest Only)	Justificati on for amount recorded on Summary 2 Trial Balance
Sub-Group 1 (Non-MSP) Cost Report Settlements, Claims A/R, Credit Balance & Other Accounts Receivable	\$ 1,150,599	\$ -	\$ 225,380	\$ 1,150,599		
Sub-Group 2 (MSP) Group Health Plan (Data-Match & Non-Data Match), Liability	\$ 1,447	\$ -	\$ 5,841	\$ 5,841		
<b>Total Part B/A (SMI)</b>	\$ 1,152,046	\$ -	\$ 231,221	\$ 1,156,440	\$ -	

**400.22 - Exhibit 22 - Accounts Receivable Trending Analysis Procedures**  
**(Rev. 13268, Issued: 07-29-25; Effective Date: 08-28-25; Implementation Date: 08-28-25)**

*The Centers for Medicare & Medicaid Services (CMS) utilizes contractors to manage and administer the fee-for-service portion of the Medicare program. Medicare contractor financial reports provide a method of reporting financial activities by the contractors as required by the Chief Financial Officers (CFO) Act of 1990. The Medicare contractors are required to maintain accounting records in accordance with federal government accounting principles and applicable government laws and regulations and are required to use double entry bookkeeping and accrual basis accounting. The due date is fifteen calendar days after the close of the period. If the date occurs on a holiday or a weekend, the report is due the following Federal workday. These dates are subject to change during the accelerated reporting periods. The major financial reports in the Healthcare Integrated General Ledger Accounting System (HIGLAS) are the Balance Sheet, the Income Statement, Trial Balance, and the CMS Treasury Report on Receivables and Debt Collection Activities (TROR). The system accumulates and reports by fund, as there are separate reports for Part A Hospital Insurance (HI) trust fund, Part B Supplementary Medical Insurance (SMI) trust fund, and the general fund (Interest). The accounts receivable activity is reported for the fiscal year-to-date for the period of the*

*report. These reports include Accounts Receivable (AR) activity for Medicare Secondary Payer (MSP) and non-Medicare Secondary Payer (non-MSP) accounts.*

*Accounts receivable represents amounts owed by health care providers, insurers, third party administrators, beneficiaries, employers, and other government agencies. Medicare accounts receivable is comprised of various components with the balance derived from MSP and non-MSP receivables, as well as miscellaneous amounts owed the program from various sources. The Financial Statements include receivable balances consisting of, or are due to cost report settlements, claims accounts receivable, periodic interim payments (PIP) and other overpayments. The detailed activity for these components is included in the TROR. Also, include on The Financial Statements HI and SMI balances consisting of receivables specific to Data Match, non-Data Match, liability (including workers compensation (WC), auto, no-fault) and MSP beneficiary debts. The detailed activity for the MSP components is included in the CMS TROR.*

*Medicare contractors must maintain and make available lead schedules and detailed documentation to support all amounts reported.*

### *Objective*

*To ensure that accounts receivable balances reported are reasonable, Medicare contractors are required to perform trending procedures. Trending procedures can be used as an important tool to identify potential errors, system weaknesses, or inappropriate patterns of accounts receivable accumulation, collections, transfers or write-offs.*

*Trending procedures involve comparisons of recorded amounts to expectations developed by the Medicare contractors. To properly apply trending procedures, it is necessary to take the following steps:*

#### *Compare Current Year Amounts with Comparative Financial Data*

*In comparing current-period financial results with prior-period financial results, there is an implied assumption that the volume of activity in the two periods is comparable. If there has been a substantial change in volume, it is necessary to take this change into account and to quantify the change, when making the comparisons. For example, if a contractor's Accounts Receivable balance has increased by 10 percent, it is necessary to determine and document the reason for the increase. The increase may be the result of transitions of providers, new legislation, etc.*

#### *Understand Identified Variances and Document the Results*

*Medicare contractors must identify and provide an explanation for variances that meets the thresholds outlined in these procedures. Typically, this will be accomplished primarily through inquiry of operations personnel in the Audit and Reimbursement, MSP, Medical Review, and other areas that report and track accounts receivable balances. If an explanation does not adequately describe the variance, the Medicare contractors must*



*perform additional procedures such as review of detail transactions to identify the underlying cause(s) of any unusual changes.*

*The causes for the variances should be quantified. For example, if the change was mainly attributable to a contractor transition, then the total amount of receivables transitioned should be identified and included in the Medicare contractors' work papers.*

## *Methodology*

### ***Trending & Comparative Analysis for Accounts Receivables***

*The primary emphasis for performing trend analysis is focusing on the change in the ending principal accounts receivable balance. The ending principal accounts receivable balance is comprised of non-MSP and MSP accounts receivables. For FIs, the non-MSP overpayment sections consist of four major components (cost report settlements, PIP, claims accounts receivable, and credit balances). For Carriers, the non-MSP overpayment section consists of two main areas: 1) amounts owed from beneficiaries and 2) amounts owed from physicians/suppliers.*

*These two areas consist of two major components (claims accounts receivable and credit balances). For both FI's and Carriers, the MSP section consists of three major components (Data Match, non-Data Match, and liability (including WC, auto, no-fault)). In order to properly identify and understand variances, an analysis must be performed at the component level. Although the instructions specify ending principal accounts receivable balance, **Medicare contractors must have available an explanation of any significant change in the ending interest accounts receivable balance and any other sections on the TROR meeting these thresholds. The explanation should be available for review by the CMS, Office of the Inspector General, General Accounting Office and /or other related parties.***

*Prior to the certification of the CMS TROR, Balance Sheet and Income Statement, each Medicare contractor must perform the following steps on a quarterly basis. The CFO for Medicare Operations' certification of these reports is indicative that trending procedures have been performed.*

### ***HIGLAS Financial Reports***

*Medicare contractor shall use the following HIGLAS reports to perform the quarterly accounts receivable trend analysis.*

- *TROR Analysis\Reconciliation Report - The Medicare contractor prepared excel spreadsheet (See Attachment **TRORRec**).*
- *CMS Beginning Balance Report – This report identifies the beginning balances by MSP/non-MSP category by fund (See Attachment **BBrpt**).*

- *CMS Transaction Register - This report identifies the new established receivables by MSP/non-MSP category by fund (See Attachment **TALn2rpt**).*
- *CMS Transaction Register Report Line 3 – This report is the cumulated accrued interest for the reporting period (See Attachment **TALn3rpt**).*
- *CMS Adjustment Register - The Line 3 report is the cumulated adjustments for interest. The Line 5 & 6 report is the cumulated adjustments for principal (See Attachments **AdjLn3rpt** and **AdjLn5&6rpt**).*
- *CMS AR Overpayment Report - This report is receivables balance by MSP/non-MSP components (See Attachment **AROverrpt**).*
- *CMS Applied Collection Register – This report identifies the cash receipts by MSP/non-MSP category by fund (See Attachment **AppCollrpt**).*

### ***CMS TROR Detail Reconciliation***

#### ***Step (1)***

*Use the CMS TROR(s) to populate the Non-Federal (Columns K) of the HIGLAS worksheet.*

#### ***Step (2)***

*Use the CMS Beginning Balance Report to populate Line 1 (Beginning FY Balance) for HI-Fund 050961 (MSP/Non-MSP) Columns (Columns E and F), SMI-Fund 050960 (MSP/Non-MSP) Columns (Columns G and H) and Interest-Fund 050720 (MSP/Non-MSP) Columns (Columns I and J) of the HIGLAS worksheet (Non-Federal).*

#### ***Step (3)***

*Use the CMS Transaction Register to populate Line 2 (New Receivables) for HI-Fund 050961 (MSP/Non-MSP) Columns and SMI-Fund 050960 (MSP/Non-MSP) Columns of the HIGLAS worksheet (Non-Federal).*

#### ***Step (4)***

*Use the CMS Transaction Register (support Line 3) to populate Line 3a (Accruals (+) New Interest Receivables) for the Interest-Fund 050720 (MSP/Non-MSP) Columns of the HIGLAS worksheet (Non-Federal)*

#### ***Step (5)***

*Use the CMS Adjustment Register (support Line 3) to populate Line 3b (Accruals*

*(+) Interest Adjustments) for Interest-Fund 050720 (MSP/Non-MSP) Columns of the HIGLAS worksheet (Non-Federal).*

***Step (6)***

*Use the CMS Applied Collections Register to populate (Line 4, Collections On Receivables), Line 4A (At Agency-Cash/Checks-Offsets), for HI-Fund 050961*

*(MSP/Non-MSP) Columns, SMI-Fund 050960 (MSP/Non-MSP) Columns and Interest-Fund 050720 (MSP/Non-MSP) Columns of the HIGLAS worksheet (Non-Federal).*

**Step (7)**

*Use the CMS Adjustment Register to populate Line 5a (Reclassified/Adjusted Amounts) for HI-Fund 050961 (MSP/Non-MSP) Columns, SMI-Fund 050960 (MSP/Non-MSP) Columns and Interest-Fund (MSP/Non-MSP) Columns of the HIGLAS worksheet (Non-Federal).*

**Step (8)**

*Use the CMS Adjustment Register to populate (Line 6, Amounts Written-Off) Line 6A (Currently Not Collectible) and Line 6B (Written-Off and Closed) for HI-Fund 050961 (MSP/Non-MSP) Columns, SMI-Fund 050960 (MSP/Non-MSP) Columns and Interest-Fund 050720 (MSP/Non-MSP) Columns of the HIGLAS worksheet (Non-Federal). Note: Line 6 is the sum of Line 6A plus Line 6B.*

**Step (9)**

*Compare the Line by Line activity of the Total Detail Activity Report (Column B) to the Line by Line activity of the Total CMS TROR (Column A). The Total Detail Activity Report is the sum of the HI-Fund Columns, SMI-Fund Columns and the Interest-Fund Columns (Columns E through J). The Total CMS TROR Column is the sum of the Non-Federal/Federal CMS TROR (Columns K and L). The Medicare contractor must provide an explanation for variances identified in Column C, when the total variance (Line 7, Column C) is more than +/- 10 percent of Line 7, Ending Balance of the CMS TROR (Column A).*

**Step (10)**

*Sum the amounts reported in Step 1 through Step 8 for HI-Fund 050961 (MSP/Non-MSP) Columns, SMI-Fund 050960 (MSP/Non-MSP) Columns and Interest-Fund 050720 (MSP/Non-MSP) Columns of the HIGLAS worksheet. The total of the sum of the Columns shall equal the amount reported on Line 7, Ending Balance of the CMS TROR (Column A), Detail Activity Report (Column B) and the Trial Balance (HI-Fund 050961, SGL 131002, SMI-Fund 050960, SGL 131002 and Interest-Fund 050720 SGL 134004).*

**Step (11)**

*Use the CMS AR Overpayment Register to populate the AR Overpayments Report section (component breakout) of the HIGLAS worksheet for HI-Fund*

*050961 (MSP/Non-MSP) Columns, SMI-Fund 050960 (MSP/Non-MSP)  
Columns and Interest-Fund 050720 (MSP/Non-MSP) Columns.*

***NOTE:*** Medicare contractors reporting Non-Federal/Federal accounts receivable amounts shall repeat Step 1 through Step 11 for both types of debtors. The Medicare contractor shall sum the Non-Federal/Federal activity and report the sum of the

*amounts in the appropriate comparative Attachment (Attachments NM-Y-1, NM-Q-1, M-Y-1, M-Q-1, IV, IV- A, V & V-A.*

#### *Accounts Receivable Trend Analysis Attachments*

##### ***Step (1)***

*Compare the current quarter Non-MSP overpayments section of CMS AR Overpayments section of the HIGLAS worksheet Columns F and H (FIs/Carriers) component line items to the same component line items in the prior year's quarter (i.e. 12/31/24 versus 12/31/23) and the current quarter to the prior quarter (i.e. 12/31/24 versus 09/30/24). Calculate the dollar and percentage difference for each component line item. (See Attachments NM-Y-1 & NM-Q-1 for the required format.)*

***NOTE:*** *For FIs, due to the seasonal nature of the cost report settlements, PIP, etc., independent quarter activity in the current year should not be the only analysis compared to the preceding quarter. Comparisons should always be performed from current period year-to-date activity to prior period year-to-date activity for the same period of time (i.e. 12/31/24 versus 12/31/23).*

##### ***Step (2)***

*Compare the current quarter MSP section of CMS AR Overpayments section of the HIGLAS worksheet Columns E and G (FIs/Carriers) component line items to the same component line items in the prior year and prior quarter. Calculate the dollar and percentage difference for each component line item. (See Attachments M-Y-1 & M-Q-1 for the required format.)*

##### ***Step (3)***

*Verify that the dollar amount for each component line item is supported by HIGLAS activity reports. Any errors or misstatements identified as a result of this analysis must be corrected prior to the submission of CMS TROR, Balance Sheet and Income Statement.*

##### ***Step (4)***

*The sum of the components for the Non-MSP overpayments sections (See Attachments NM-Y-1 & NM-Q-1) plus the sum of the components for the MSP sections (See Attachments M-Y-1 & M-Q-1) must equal the detail report activity section of the HIGLAS worksheet Columns E, F, G, and H (FIs/Carriers). The sum of the components for the Non-MSP overpayments sections must equal the detail report activity report section of the HIGLAS worksheet Columns F and H (See Attachments NM-Y-2 & NM-Q-2) for the current and prior quarters. The sum of the components for the MSP sections must equal the detail report activity section of*

*the HIGLAS worksheet Columns E and G (FIs/Carriers) (See Attachments M-Y-2 & M-Q-2) for the current and prior quarters.*

### **Step (5)**

*Provide explanations for each component line item where the amount changed meets the threshold of +/-15 percent and the amount changed is +/- 5 percent of the components ending balance. (See Attachments NM-Y-1, NM-Q-1, M-Y-1, M-Q-1)*

#### **Other Component Detail Line**

*If the current period and/or prior period 'Other' component line meets the +/- 20% threshold of the total component balance, submit a detail breakout of the 'Other' component line using the 'Other Component Detail – FY20XX / 20XX Worksheet (Attachment OCDet).*

### **Step (1)**

*Calculate the percentage for the current period by dividing the current period 'Other' component amount by the current period total component balance (Total non-MSP/MSP)(Attachments NM-Y-1, NM-Q-1 & M-Y-1, & M-Q-1, Note A1).*

### **Step (2)**

*Calculate the percentage for the prior period by dividing the prior period 'Other' component amount by the prior period total component balance (Total non-MSP/MSP)( NM-Y-1, NM-Q-1 & M-Y-1, & M-Q-1, Note A2).*

### **Step (3)**

*Use the CMS AR Overpayments Report (Attachment AROvrprt) to populate the 'Other' component line items accounts receivable breakout. MAC shall submit the Other Component Detail – FY 20XX / 20XX Worksheet' (Attachment OCDet) with the quarterly accounts receivable trend analysis.*

## **Supporting Analysis**

### **Step (1)**

*Ensure the current year beginning balance is the same amount as the prior year's ending balance and the beginning balance for the prior year's quarter is the same as the beginning balance of the final quarterly report for that FY (i.e., 09/30/24 and 12/31/24). Additionally, for the second through fourth quarter periods, ensure that the beginning balances are unchanged from the amount reported as the first quarter beginning balances.*

**Note:** *In the first quarter following a contractor's transition to HIGLAS the*

*beginning balance will not equal the previous quarters beginning balance and/or the prior year beginning balance. The differences are related to the prior year PIP accrual and/or transition clean up (e.g. approved write-offs of non-supported debts, valid documented defense, etc.). Medicare contractors shall reconcile the HIGLAS beginning balances and provide an explanation for identified variances.*

### ***Step (2)***

*Compare the current quarter detail report section of the HIGLAS worksheet Columns E, F, G and H line items to the same line items in the prior quarter and prior year. Calculate the dollar and percentage difference for each line item for the detail report section of the HIGLAS worksheet Columns E, F, G and H (See Attachments NM-Y-2, NM-Q-2, M-Y-2, & M-Q-2)*

***NOTE:*** *The Medicare contractors are not required to perform trending procedures or provide variance explanations on the line items of the detail report section of the HIGLAS worksheet Columns E, F, G, and H. However, the above steps should be used to assist the Medicare contractor in providing an explanation for the variances identified in Attachments NM-Y-1, NM-Q-1, M-Y-1, & M-Q-1.*

### ***Overall Summary***

#### ***Step (1)***

*Document conclusions in a summary memorandum (See Attachment SumMem) to be included with HIGLAS worksheet, Attachments NM-Y-1, NM-Y-2, NM-Q-1, NM-Q-2, M-Y-1, M-Y-2, M-Q-1, & M-Q-2 and submit to the CFO for Medicare Operations for sign off approval.*



*For example, the Medicare contractor must identify any external and/or internal factors that attributed to the variances.*

*External factors might include (1) Medicare contractor transitions from the Medicare program, (2) seasonal variances such as provider year-ends, (3) new legislation impacting reimbursement policies, MSP policies, etc., (4) current economic conditions (provider termination, bankruptcy, extended repayment schedules, etc.).*

*Internal factors might include (1) turnover of key personnel, (2) changes in accounting guidance or CMS priorities/initiatives, (3) reporting system modifications, (4) number of contractor processing sites.*

## ***Step (2)***

*Medicare contractors shall submit a signed approved copy of the summary memorandum (See Attachment SumMem). In addition, Medicare contractors shall submit the HIGLAS Financial Reports, Attachments NM-Y-1, NM-Y-2, NM-Q-1, NM-Q-2, M-Y-1, M-Y-2, M-Q-1, & M-Q-2, the CMS TROR Reconciliation Worksheet, and the CMS HIGLAS Contractor Trend Analysis Checklist (Attachment TrendChk), to the regional office for final approval.*

***Note:*** *The summary memorandum (See Attachment SumMem) and the analysis schedules (HIGLAS, Attachments NM-Y-1, NM-Y-2, NM-Q-1, NM-Q-2, M-Y-1, M-Y-2, M-Q-1, & M-Q-2) will be reviewed and approved by the CFO for Medicare Operations and the region's Associate Regional Administrator (ARA). The ARA will review the trend analysis submitted by the Medicare contractor and either approve or request additional explanation and/or documentation. The ARA must notify the Medicare contractor by phone or email no later than January 25, April 25, July 25, and October 25 as to the approval/disapproval. The ARA must allow the Medicare contractor no less than two days (upon receipt of the request) to provide the additional documentation needed to support their variance. Upon receiving the request, the Medicare contractor has no more than four days to provide the additional documentation to the ARA. If the ARA's request for any additional information cannot be submitted by the due dates, the ARA must notify the CO Division of Financial Oversight and Internal Controls (DFOIC) (by phone, email or fax) and provide a date when the Medicare contractor's trend analysis will be forwarded to the CO. Upon receipt of notification that the CO review process is completed, the ARA will submit a signed approved copy of the summary memorandum to the Medicare contractors and CO, DFOIC.*

## ***III. Due Date***

*The analysis must be submitted to each contractor's respective regional office on January 15, April 15, July 15, and October 15 (The third/fourth quarter due dates may change due to the accelerated time periods. Medicare contractors will be notified of these changes by a Technical Direction Letter (TDL). The ARA must review the Medicare contractors' submissions and forward them to CO no later than ten business days after the contractor's due date. If any of the aforementioned due dates, for the contractor and/or ARA, occur on a holiday or a weekend, the report is due the*

*following business day. The Medicare contractor and the ARA may email the analysis by the due dates.*

***NOTE:*** *The ARA will submit a copy of the Medicare contractors' summary memorandums and the analysis schedules to the CO/DFOIC. The CO will notify the RO by email upon receipt of the Medicare contractors' trend analysis. The CO will review the Medicare contractors' analysis schedules and may request additional documentation. The CO is not responsible for approving or denying the Medicare contractors' trend analysis. If additional documentation is needed, the CO will notify the RO by email within 10 days upon receipt of the Medicare contractors' analysis schedules. Upon the completion of the CO's review, CO will notify the RO by email that no additional information is needed, and the CO's review process is completed. The ARA will sign and approve the Medicare contractors' summary memorandum, and submit a signed approved copy to the CO, DFOIC and to the Medicare contractors.*

## Attachment TRORRec

**TROR Analysis/Reconciliation Report**  
**CONTRACTOR ABC (12345)**  
**Non-Federal Entity Debt**  
**Period Ended 12/31/2024**

## Part I - Status of Receivables

## Section A

Receivables and Collections

	(Col. A)	(Col. B)	(Col. C)	(Col. D)	(Col. E)	(Col. F)	(Col. G)	(Col. H)	(Col. I)	(Col. J)	(Col. K)
	(Col. K + L)	(Col. E+F+G+H+I+J)		List of Detailed Reports	HI - Fund 050961		SM - Fund 050960		Interest - Fund 050720		
	Report	Activity Registers	Variance	HIGLAS Source	MSP	Non-MSP	MSP	Non-MSP	MSP	Non-MSP	Total
(1) Beginning FY Balance	2,889	76,000,000	76,000,000	Beginning Balance Rpt	14,000,000	25,000,000	10,000,000	25,000,000	1,000,000	1,000,000	76,000,000
(2) New Receivables (+)	24,632	200,000,000	200,000,000	Transaction Register	35,000,000	100,000,000	15,000,000	50,000,000	0	0	200,000,000
(3) Accruals (+) (New Interest Receivables)	1,576,728	1,576,728	0	Transaction Register					76,728	1,500,000	1,576,728
Transaction Register (support line 3)	500,000	421,814	421,814	Adjustment Register					0	421,814	421,814
CMS Adjustment Register (support line 3)	1,076,728	59,805	59,805						0	59,805	59,805
(4) Collections on Receivables (-)	(120,815,568)	(120,815,568)	0	Applied Collections	(4,081,254)	(94,709,110)	(3,000,000)	(17,925,202)	(100,000)	(1,000,000)	(120,815,568)
(A) At Agency	(9,231,254)	(9,231,254)	0	Applied Collections	(4,081,254)	(1,000,000)	(1,000,000)	(1,000,000)	(50,000)	(50,000)	(9,231,254)
(B) At Third Party	(111,584,312)	(111,584,312)	0	Applied Collections	0	(93,709,110)	0	(18,925,202)	0	(950,000)	(111,584,312)
(C) Asset Sales	0	0	0	Applied Collections	0	0	0	0	0	0	0
(D) Collections by Treasury through Offset and Cross-Servicing (-)	0	0	0	Applied Collections	0	0	0	0	0	0	0
(E) Collections by Sales After Foreclosure (-)	0	0	0	Applied Collections	0	0	0	0	0	0	0
(F) Collections by Department of Justice (-)	0	0	0	Applied Collections	0	0	0	0	0	0	0
(G) Other - must footnote (-)	0	0	0	Applied Collections	0	0	0	0	0	0	0
(5) Adjustments	1,093	(5,774,224)	(5,774,224)	Adjustment Register	(975,538)	(4,042,637)	(296,554)	(226,534)	(59,757)	(173,204)	(5,774,224)
(A) Reclassified/Adjusted Amounts (+ or -)	1,093	(5,774,224)	(5,774,224)		(975,538)	(4,042,637)	(296,554)	(226,534)	(59,757)	(173,204)	(5,774,224)
(B) Adjustments Due to Sale of Assets (+ or -)	0	0	0		0	0	0	0	0	0	0
(C) Consolidations (+ or -)	0	0	0		0	0	0	0	0	0	0
(D) Foreclosure Adjustments (+ or -)	0	0	0		0	0	0	0	0	0	0
(E) Written-Off Debts Reinstated for Collections (+)	0	0	0		0	0	0	0	0	0	0
(6) Amounts Written-Off (-)	152	(1,940,261)	(1,940,261)		(220,610)	(1,303,694)	(50,464)	(222,153)	(23,149)	(120,191)	(1,940,261)
(A) Currently Not Collectible (-)	146	(1,862,750)	(1,862,750)	Adjustment Register	(209,275)	(1,252,857)	(37,313)	(222,153)	(22,991)	(118,161)	(1,862,750)
(B) Written-Off and Closed Out (-)	6	(77,511)	(77,511)	Adjustment Register	(11,335)	(50,837)	(13,151)	0	(159)	(2,030)	(77,511)
(7) Ending Balance (TROR/Activity Registers)	149,046,678	149,046,678	0		43,722,019	26,303,621	21,653,561	55,267,051	899,821	1,201,605	149,046,678

## AR Overpayments Report:

				HIGLAS Source	MSP	Non-MSP	MSP	Non-MSP	MSP	Non-MSP	Total
Cost Report Settlements	19,800,000	19,800,000	0	AR Overpayment Rpt		9,000,000		10,000,000		800,000	19,800,000
Claims Accounts Receivable	49,308,754	49,308,754	0	AR Overpayment Rpt		12,000,000		37,308,754		0	49,308,754
Credit Balances	303,621	303,621	0	AR Overpayment Rpt		303,621		0		0	303,621
Other (if cost reports include with cost reports)	13,359,902	13,359,902	0	AR Overpayment Rpt		5,000,000		7,958,297		401,605	13,359,902
Physician/Supplier	0	0	0	AR Overpayment Rpt		0		0		0	0
Beneficiary	0	0	0	AR Overpayment Rpt		0		0		0	0
PIP Accrual	0	0	0	AR Overpayment Rpt		0		0		0	0
GHF (Data/Non-Data Match)	22,322,019	22,322,019	0	AR Overpayment Rpt	18,822,019	0	3,000,000	0	500,000	0	22,322,019
MSP Provider/Supplier/Other	0	0	0	AR Overpayment Rpt	0	0	17,010,579	0	300,000	0	40,210,579
MSP Beneficiary (Liability)	40,210,579	40,210,579	0	AR Overpayment Rpt	22,900,000	0	1,642,882	0	98,821	0	40,210,579
Other MSP (Liability)	3,741,803	3,741,803	0	AR Overpayment Rpt	2,000,000	0	0	0	0	0	3,741,803
Total Overpayment Reports	149,046,678	149,046,678	0		43,722,019	26,303,621	21,653,561	55,267,051	899,821	1,201,605	149,046,678
Difference (TROR/Activity Registers vs. Overpayment Report)	(1)	(1)	0		579	(1,359,062)	(579)	1,359,060	(4,999)	5,000	(0)

(x) = variance between the detail activity registers vs. the TROR

(a) = variance between the TROR vs. overpayments reports

(b) = variance between the detail activity registers vs. overpayments reports

Note: Contractors are required to provide variance explanations for the amounts reported on the AR Overpayment Report

FA-HIGLAS Trending Workbook (FA/Quarter End)

Revision 18

Revision Date 4/25/2024

CMS Beginning Balance Report

Attachment BBprt

ORGANIZATION: Contractor ABC

Beginning Balance Report  
As of Date: 30-SEP-2024

Report Date: 06-JAN-25 01:06 PM  
Page: X of X  
User Name: GDH0

As of Date: 30-SEP-24  
Workload Low: Contractor #  
Workload High: Contractor #  
Transaction Type Low:  
Transaction Type High:  
AR Number Low:  
AR Number High:  
Customer Number Low:  
Customer Number High:  
Customer Profile Class Low:  
Customer Profile Class High:  
Include CNC Receivables/Debit Memos: Y  
Show Invoices with Negative Fund Level Balances Only?:  
Open/Closed/Both:  
Type of Receivable: A  
Customer Class: NONFEDERAL  
Summary Only: Y

Totals for all Workloads

	HI Fund	SMI Fund	GEN Fund	Total
MSP Balances	14,000,000.00	10,000,000.00	1,000,000.00	25,000,000.00
NonMSP Balances	25,000,000.00	25,000,000.00	1,000,000.00	56,000,000.00
Total	39,000,000.00	35,000,000.00	2,000,000.00	76,000,000.00

CMS Transaction Register

Attachment TALn2rpt

Transaction Register as of 31-DEC-24

Current Date 06-JAN-2025 01:08:36  
Request ID 123456

Support TROR Line2  
Fiscal Year  
Workload Id Low  
Workload Id High  
Quarter  
As of Date  
Type Of Receivable  
Customer Class  
GL Date Low  
GL Date High  
Invoice Date Low  
Invoice Date High  
Transaction Type Low  
Transaction Type High  
Invoice Class  
Co. Segment Low  
Co. Segment High

Y  
2025  
Contractor ABC  
Contractor ABC  
  
31-DEC-24  
A  
NONFEDERAL

CMS SET OF BOOKS

Invoice Currency : USD

No. of Lines 24632

Summary Information :

FUND	YEAR	MSP	NON MSP	Total
050960	XXXX	0.00	50,000,000.00	50,000,000.00
	XXXX	15,000,000.00	0.00	15,000,000.00
Fund Total		15,000,000.00	50,000,000.00	65,000,000.00
050961	XXXX	0.00	100,000,000.00	100,000,000.00
	XXXX	35,000,000.00	0.00	35,000,000.00
Fund Total		35,000,000.00	100,000,000.00	135,000,000.00
Report Total		50,000,000.00	150,000,000.00	200,000,000.00

CMS Transaction Register

Attachment TALn3rpt

Transaction Register as of 31-DEC-24

Current Date 06-JAN-2025 01:09:15  
Request ID 417123

Support TROR Line2 N  
Fiscal Year 2025  
Workload Id Low  
Workload Id High  
Quarter  
As of Date 31-DEC-24  
Type Of Receivable A  
Customer Class NONFEDERAL  
GL Date Low  
GL Date High  
Invoice Date Low  
Invoice Date High  
Transaction Type Low DM-INTEREST  
Transaction Type High DM-LATE FEE INTEREST  
Invoice Class  
Co. Segment Low  
Co. Segment High  
  
CMS SET OF BOOKS

Invoice Currency : USD

No. of Lines 375

Summary Information :

FUND	YEAR	MSP	NON MSP	Total
050720	XXXX	0.00	500,000.00	500,000.00
Fund Total		0.00	500,000.00	500,000.00
Report Total		0.00	500,000.00	500,000.00

CMS Adjustment Register

Attachment AdjLn3rpt

Adjustment Register as of 31-DEC-24

Report Date: 06-JAN-25 13:09:50  
Page 1 / 2Request ID 734123

Summary Report Y  
Fiscal Year 2025  
Quarter Number  
As of Date 31-DEC-24  
Type Of Receivable Administrative Receivables  
Customer Class NONFEDERAL  
Receivable Activity From  
Receivable Activity To  
Include Line 3 Only Y

-----  
TROR SUMMARY INFORMATION  
-----  
3

FUND	MSP	NON MSP	TOTAL	COUNT
GEN -050720XXXX0D00	76,727.70	1,000,000.00	1,076,727.70	1414
REPORT TOTAL	76,727.70	1,000,000.00	1,076,727.70	1414

# CMS Adjustment Register

Adjustment Register as of 31-DEC-24

## Attachment AdjLn5&6rpt

Report Date: 06-JAN-25 13:09:50  
Page 1 / 2  
Request ID 317123

Summary Report  
Fiscal Year 2025  
Quarter Number  
As of Date 31-DEC-24  
Type Of Receivable Administrative Receivables  
Customer Class NONFEDERAL  
Receivable Activity From  
Receivable Activity To  
Include Line 3 Only N

### TROR SUMMARY INFORMATION

5A

FUND	MSP	NON MSP	TOTAL	COUNT
GEN -050720XXXX0D00	(59,756.87)	(173,204.12)	(232,960.99)	342
HI -050961XXXX0DC0	(975,538.15)	(4,042,636.65)	(5,018,174.80)	215
SMI -050960XXXX0DC0	(296,554.15)	(226,533.54)	(523,087.69)	272
REPORT TOTAL	(1,331,849.17)	(4,442,374.31)	(5,774,223.48)	829

6A

FUND	MSP	NON MSP	TOTAL	COUNT
GEN -050720XXXX0D00	(22,990.98)	(118,160.76)	(141,151.74)	65
HI -050961XXXX0DC0	(209,274.75)	(1,252,856.76)	(1,462,131.51)	38
SMI -050960XXXX0DC0	(37,313.17)	(222,153.20)	(259,466.37)	39
REPORT TOTAL	(269,578.90)	(1,593,170.72)	(1,862,749.62)	142

6B

FUND	MSP	NON MSP	TOTAL	COUNT
GEN -050720XXXX0D00	(158.36)	(2,030.22)	(2,188.58)	3
HI -050961XXXX0DC0	(11,334.88)	(50,837.02)	(62,171.90)	2
SMI -050960XXXX0DC0	(13,151.05)	0.25	(13,151.30)	2
REPORT TOTAL	(24,644.29)	(52,867.49)	(77,511.78)	7



# CMS AR Overpayment Report

## Attachment AROvrprt

AR Overpayment Report as of 31-DEC-24

Report Date: 06-JAN-25 12:30:58  
Page 1 / 3  
Request ID: 476123

Workload Low.....: N  
Workload High.....: Y  
Comparative Summary(Yes/No).....: 31-DEC-24  
As of Date1 Summary Only(Yes/No).....: NONFEDERAL  
As of Date1.....: Y  
As of Date2(Comparative).....: Y  
Invoice Class.....: Y  
Customer Class.....: Y  
Transaction Type Low.....: Y  
Transaction Type High.....: Y  
Co. Segment Low.....: Y  
Co. Segment High.....: Y

SUMMARY OF OVERPAYMENTS AS OF 31-DEC-24

MSP	OVERPAYMENT	HI -050961	SMI-050960	INT-050720	TOTAL
BENE-LIABILITY		22,900,000.00	17,010,579.00	300,000.00	40,210,579.00
GROUP HEALTH PLAN		18,822,019.00	3,000,000.00	500,000.00	22,322,019.00
MSP PROV/PHY/SUPP/BENE		0.00	0.00	0.00	0.00
OTHER-LIABILITY		2,000,000.00	1,642,982.00	98,821.00	3,741,803.00
MSP	TOTAL	43,722,019.00	21,653,561.00	898,821.00	66,274,401.00
NON MSP	OVERPAYMENT	HI -050961	SMI-050960	INT-050720	TOTAL
BENEFICIARY		0.00	0.00	0.00	0.00
CLAIMS ACCOUNT RECEIVABLE		12,000,000.00	37,308,754.00	0.00	49,308,754.00
COST REPORT SETTLEMENT		9,000,000.00	10,000,000.00	800,000.00	19,800,000.00
CREDIT BALANCES		303,621.00	0.00	0.00	303,621.00
OTHER		5,000,000.00	7,958,297.00	401,605.00	13,359,902.00
PIP ACCRUAL		0.00	0.00	0.00	0.00
NON MSP	TOTAL	26,303,621.00	55,267,051.00	1,201,605.00	82,772,277.00
MSP AND NON-MSP TOTAL		70,025,640.00	76,920,612.00	2,100,426.00	149,046,678.00

# CMS Applied Collection Register

CMS APPLIED COLLECTIONS REGISTER As of 31-DEC-24

## Attachment AppCollrpt

Report Date: 06-JAN-25 01:10 PM  
Page 2 of 8  
Request ID: 422123

REPORT PARAMETERS	:	
Show Detail	:	N
Support TROR	:	Y
Fiscal Year	:	2025
As of Date	:	31-DEC-2024
GL Date From	:	
GL Date To	:	
Cash Receipt Batch Number From	:	
Cash Receipt Batch Number To	:	
Cash Receipt Number From	:	
Cash Receipt Number To	:	
Credit Memo Number From	:	
Credit Memo Number To	:	
Invoice/Debit Memo Number From	:	
Invoice/Debit Memo Number To	:	
Customer Name From	:	
Customer Name To	:	
Workload ID From	:	Contractor #
Workload ID To	:	Contractor #
Type of Receivable	:	A
Customer Class	:	NONFEDERAL

TRENDING SUMMARY FOR ALL WORKLOADS				AMOUNT	SUBTOTAL/TOTAL
PRINCIPAL	GEN	Non-MSP	OFFSET		
			OTHER	8,633.00	
			Subtotal OFFSET		8,633.00
			Total GEN Non-MSP		<u>8,633.00</u>
Total GEN Collections					<u>8,633.00</u>
HI	MSP		CASH		
			INSURER	31,254.00	
			EMPLOYER	150,000.00	
			BENEFICIARY	3,900,000.00	
			Subtotal CASH		<u>4,081,254.00</u>
			Total HI MSP		<u>4,081,254.00</u>
	Non-MSP		4A		
			PROVIDER	-3,000,000.00	
			Subtotal 4A		-3,000,000.00
			CASH		
			PROVIDER	4,000,000.00	
			Subtotal CASH		4,000,000.00
			OFFSET		
			PROVIDER	93,709,110.00	
			Subtotal OFFSET		<u>93,709,110.00</u>
			Total HI Non-MSP		<u>94,709,110.00</u>

# CMS Applied Collection Register

## Attachment AppCollrpt

Total HI Collections					98,790,364.00	
TRENDING SUMMARY FOR ALL WORKLOADS				AMOUNT	SUBTOTAL/TOTAL	
SMI	MSP	CASH				
			EMPLOYER	100,000.00		
			BENEFICIARY	2,900,000.00		
			Subtotal CASH		3,000,000.00	
					3,000,000.00	
	Non-MSP	4A	Total SMI MSP			
			PROVIDER	-1,000,000.00		
			Subtotal 4A		-1,000,000.00	
		CASH	PROVIDER	2,000,000.00		
			Subtotal CASH		2,000,000.00	
		OFFSET	PROVIDER	16,925,202.00		
			Subtotal OFFSET		16,925,202.00	
			Total SMI Non-MSP		17,925,202.00	
					20,925,202.00	
					<u>20,925,202.00</u>	
			Total Collections - PRINCIPAL		<u>\$119,724,199.00</u>	
						INTEREST
GEN	MSP	CASH				
			OTHER	100,000.00		
			Subtotal CASH		100,000.00	
			Total GEN MSP		100,000.00	
	Non-MSP	CASH	OTHER	50,000.00		
			Subtotal CASH		50,000.00	
		OFFSET	OTHER	941,367.00		
			Subtotal OFFSET		941,367.00	
			Total GEN Non-MSP		991,367.00	
					1,091,367.00	
					<u>1,091,367.00</u>	
			Total Collections - INTEREST		<u>\$1,091,367.00</u>	

## CMS Applied Collection Register

## Attachment AppCollrpt

TOTAL COLLECTIONS - Principal and Interest By Debtor Type	
OTHER	708,220.00
INSURER	12,003.00
EMPLOYER	240,073.00
ROVIDER	113,794,976.00
BENEFICIARY	6,060,294.00
REPORT TOTAL	----- \$120,815,566.00 =====

CMS MEDICARE ACCOUNTS RECEIVABLE Non-MSP (HI)  
CONTRACTOR ABC (12345) Year to Year  
(PRINCIPAL)

**Attachment NM-Y-1**

SCOPE: If percentage change is greater than +/- 15% and amount change +/- 5 % of the combined component ending balances.

Data from HIGLAS AR Overpymt Report					
	A	B	(A-B) C	(C/B x 100%) D	
	12/31/2024	12/31/2023	\$ Change	% Change	Note
	HI Non-MSP	HI Non-MSP			
Cost Report Settlements	\$ 14,000,000	\$ 13,000,951	\$ 999,049	7.68%	NER
Claims Accounts Receivable	\$ 12,000,000	\$ 13,000,000	\$ (1,000,000)	-7.69%	NER
Credit Balances	\$ 303,621	\$ -	\$ 303,621	100.00%	NER
Other (if cost reports issues include with cost reports)	\$ -	\$ 10,041,015	\$ (10,041,015)	-100.00%	(1)
Physician/Supplier	\$ -	\$ -	\$ -	0.00%	NER
Beneficiary	\$ -	\$ -	\$ -	0.00%	NER
PIP Accrual	\$ -	\$ 14,000,000	\$ (14,000,000)	-100.00%	(2)
<b>Total Non-MSP</b>	<b>\$ 26,303,621</b>	<b>\$ 50,041,966</b>	<b>\$ (23,738,345)</b>	<b>-47.44%</b>	
<b>Total TROR</b>	<b>\$ 24,944,559</b>	<b>\$ 40,000,951</b>			
<b>Variance (Over/Under Application)</b>	<b>\$ 1,359,062</b>	<b>\$ 10,041,015</b>			
5% of Combined Ending Balance	\$ 1,315,181	(\$26,303,621 x 5%)			
% of Other (Other divided by Total Non-MSP)	0.00%	20.07%			
No Explanation Required (NER)					

CMS MEDICARE ACCOUNTS RECEIVABLE Non-MSP (HI)  
CONTRACTOR ABC (12345) Year to Year  
(PRINCIPAL)

Attachment NM-Y-2

Data from HIGLAS Detail Activity Reports

Part I - Status of Receivables

Section A

Receivables and Collections

HI - Fund 050961				
	12/31/2024	12/31/2023		
	HI Non-MSP	HI Non-MSP	\$ Change	% Change
(1) Beginning FY Balance	\$ 25,000,000	\$ 22,613,882	2,386,118	10.55%
(2) New Receivables (+)	\$ 100,000,000	\$ 90,976,509	9,023,491	9.92%
(3) Accruals (+) (New Interest Receivables)	\$ -	\$ 14,000,000	(14,000,000)	-100.00%
(4) Collections on Receivables (-)	\$ (94,709,110)	\$ (83,384,118)	(11,324,992)	13.58%
(A) At Agency	\$ (94,709,110)	\$ (83,384,118)	(11,324,992)	13.58%
(B) At Third Party	\$ -	\$ -	0	0.00%
(C) Asset Sales	\$ -	\$ -	0	0.00%
(D) Collections by Treasury through Offset and Cross-Servicing (-)	\$ -	\$ -	0	0.00%
(E) Collections by Sales After Foreclosure (-)	\$ -	\$ -	0	0.00%
(F) Collections by Department of Justice (-)	\$ -	\$ -	0	0.00%
(G) Other - must footnote (-)	\$ -	\$ -	0	0.00%
(5) Adjustments	\$ (4,042,637)	\$ (4,155,694)	113,057	-2.72%
(A) Reclassified/Adjusted Amounts (+ or -)	\$ (4,042,637)	\$ (4,155,694)	113,057	-2.72%
(B) Adjustments Due to Sale of Assets (+ or -)	\$ -	\$ -	0	0.00%
(C) Consolidations (+ or -)	\$ -	\$ -	0	0.00%
(D) Foreclosure Adjustments (+ or -)	\$ -	\$ -	0	0.00%
(E) Written-Off Debts Reinstated for Collections (+)	\$ -	\$ -	0	0.00%
(6) Amounts Written-Off (-)	\$ (1,303,694)	\$ (49,628)	(1,254,066)	2526.93%
(A) Currently Not Collectible (-)	\$ (1,303,694)	\$ (49,628)	(1,254,066)	2526.93%
(B) Written-Off and Closed Out (-)	\$ -	\$ -	0	0.00%
(7) Ending Balance (TROR/Activity Registers)	\$ 24,944,559	\$ 40,000,951	(15,056,392)	-37.64%
Total Collections	\$ (94,709,110)	\$ (83,384,118)		
Total Adjusted Receivables	\$ 119,653,669	\$ 109,385,069		
Collection Percentage	-79.15%	-76.23%		

CMS MEDICARE ACCOUNTS RECEIVABLE Non-MSP (HI)  
CONTRACTOR ABC (12345) Quarter to Quarter  
(PRINCIPAL)

**Attachment NM-Q-1**

AR Overpayment Report

SCOPE: If percentage change is greater than +/- 15% and amount change +/- 5 % of the combined component ending balances.

Data from HIGLAS AR Overpymt Report					
	A	B	(A-B) C	(C/B x 100%) D	
	12/31/2024	09/30/2024	\$ Change	% Change	Note
	HI Non-MSP	HI Non-MSP			
Cost Report Settlements	\$ 14,000,000	\$ 17,000,000	\$ (3,000,000)	-17.65%	(3)
Claims Accounts Receivable	\$ 12,000,000	\$ 13,000,000	\$ (1,000,000)	-7.69%	NER
Credit Balances	\$ 303,621	\$ -	\$ 303,621	100.00%	NER
Other (if cost reports issues include with cost rep	\$ -	\$ -	\$ -	0.00%	NER
Physician/Supplier	\$ -	\$ -	\$ -	0.00%	NER
Beneficiary	\$ -	\$ -	\$ -	0.00%	NER
PIP Accrual	\$ -	\$ -	\$ -	0.00%	NER
<b>Total Non-MSP</b>	<b>\$ 26,303,621</b>	<b>\$ 30,000,000</b>	<b>\$ (3,696,379)</b>	<b>-12.32%</b>	
<b>Total TROR</b>	<b>\$ 24,944,559</b>	<b>\$ 29,025,250</b>			
<b>Variance (Over/Under Application)</b>	<b>\$ 1,359,062</b>	<b>\$ 974,750</b>			
5% of Combined Ending Balance	\$ 1,315,181	(\$26,303,621 x 5%)			
% of Other (Other divided by Total Non-MSP)	0.00%	0.00%			
No Explanation Required (NER)					

CMS MEDICARE ACCOUNTS RECEIVABLE Non-MSP (HI)  
 CONTRACTOR ABC (12345) Quarter to Quarter  
 (PRINCIPAL)

Attachment NM-Q-2

Data from HIGLAS Detail Activity Reports

Part I - Status of Receivables

Section A

Receivables and Collections

HI - Fund 050961				
	12/31/2024	09/30/2024		
	HI Non-MSP	HI Non-MSP	\$ Change	% Change
(1) Beginning FY Balance	\$ 25,000,000	\$ 22,613,882	2,386,118	10.55%
(2) New Receivables (+)	\$ 100,000,000	\$ 91,601,759	8,398,241	9.17%
(3) Accruals (+) (New Interest Receivables)	\$ -	\$ -	0	0.00%
(4) Collections on Receivables (-)	\$ (94,709,110)	\$ (81,520,069)	(13,189,041)	16.18%
(A) At Agency	\$ (94,709,110)	\$ (81,520,069)	(13,189,041)	16.18%
(B) At Third Party	\$ -	\$ -	0	0.00%
(C) Asset Sales	\$ -	\$ -	0	0.00%
(D) Collections by Treasury through Offset and Cross-Servicing (-)	\$ -	\$ -	0	0.00%
(E) Collections by Sales After Foreclosure (-)	\$ -	\$ -	0	0.00%
(F) Collections by Department of Justice (-)	\$ -	\$ -	0	0.00%
(G) Other - must footnote (-)	\$ -	\$ -	0	0.00%
(5) Adjustments	\$ (4,042,637)	\$ (3,655,694)	(386,943)	10.58%
(A) Reclassified/Adjusted Amounts (+ or -)	\$ (4,042,637)	\$ (3,655,694)	(386,943)	10.58%
(B) Adjustments Due to Sale of Assets (+ or -)	\$ -	\$ -	0	0.00%
(C) Consolidations (+ or -)	\$ -	\$ -	0	0.00%
(D) Foreclosure Adjustments (+ or -)	\$ -	\$ -	0	0.00%
(E) Written-Off Debts Reinstated for Collections (+)	\$ -	\$ -	0	0.00%
(6) Amounts Written-Off (-)	\$ (1,303,694)	\$ (14,628)	(1,289,066)	8812.32%
(A) Currently Not Collectible (-)	\$ (1,303,694)	\$ (14,628)	(1,289,066)	8812.32%
(B) Written-Off and Closed Out (-)	\$ -	\$ -	0	0.00%
(7) Ending Balance (TROR/Activity Registers)	\$ 24,944,559	\$ 29,025,250	(4,080,691)	-14.06%
Total Collections	\$ (94,709,110)	\$ (81,520,069)		
Total Adjusted Receivables	\$ 119,653,669	\$ 110,545,319		
Collection Percentage	-79.15%	-73.74%		



CMS MEDICARE ACCOUNTS RECEIVABLE MSP (HI)  
CONTRACTOR ABC (12345) Year to Year  
(PRINCIPAL)

**Attachment M-Y-1**

SCOPE: If percentage change is greater than +/- 15% and amount change +/- 5 % of the combined component ending balances.

Data from HIGLAS AR Overpymt Report (line 7)					
	A	B	(A-B) C	(C/B x 100%) D	
	12/31/2024	12/31/2023	\$ Change	% Change	Note
	HI MSP	HI MSP			
Data Match	\$ -	\$ -	\$ -	0.00%	NER
GHP(Data/non-Data Match)	\$ 18,822,019	\$ 21,322,019	\$ (2,500,000)	-11.72%	(4)
MSP Prov/Phys/Supp/Bene	\$ -	\$ -	\$ -	0.00%	NER
MSP Beneficiary (Liability)	\$ 22,900,000	\$ 24,000,000	\$ (1,100,000)	-4.58%	NER
Other MSP (Liability)	\$ 2,000,000	\$ -	\$ 2,000,000	100.00%	NER
<b>Total MSP</b>	<b>\$ 43,722,019</b>	<b>\$ 45,322,019</b>	<b>\$ (1,600,000)</b>	<b>-3.53%</b>	
<b>Total TROR</b>	<b>\$ 43,722,598</b>	<b>\$ 45,322,019</b>			
<b>Variance (Over/Under Application)</b>	<b>\$ (579)</b>	<b>\$ -</b>			
5% of Combined Ending Balance	<u>\$ 2,186,101</u>	(\$43,722,019 x 5%)			
% of Other (Other divided by Total MSP)	4.57%	0.00%			
No Explanation Required (NER)					

CMS MEDICARE ACCOUNTS RECEIVABLE MSP (HI)  
 CONTRACTOR ABC (12345) Year to Year  
 (PRINCIPAL)

Attachment M-Y-2

Data from HIGLAS Detail Activity Reports

Part I - Status of Receivables

Section A

Receivables and Collections

HI - Fund 050961				
	12/31/2024	12/31/2023		
	HI MSP	HI MSP	\$ Change	% Change
(1) Beginning FY Balance	\$ 14,000,000	\$ 18,000,000	(4,000,000)	-22.22%
(2) New Receivables (+)	\$ 35,000,000	\$ 31,074,736	3,925,264	12.63%
(3) Accruals (+) (New Interest Receivables)				
(4) Collections on Receivables (-)	\$ (4,081,254)	\$ (2,598,173)	(1,483,081)	57.08%
(A) At Agency	\$ (4,081,254)	\$ (2,598,173)	(1,483,081)	57.08%
(B) At Third Party	\$ -	\$ -	0	0.00%
(C) Asset Sales	\$ -	\$ -	0	0.00%
(D) Collections by Treasury through Offset and Cross-Servicing (-)	\$ -	\$ -	0	0.00%
(E) Collections by Sales After Foreclosure (-)	\$ -	\$ -	0	0.00%
(F) Collections by Department of Justice (-)	\$ -	\$ -	0	0.00%
(G) Other - must footnote (-)	\$ -	\$ -	0	0.00%
(5) Adjustments	\$ (975,538)	\$ (685,700)	(289,838)	42.27%
(A) Reclassified/Adjusted Amounts (+ or -)	\$ (975,538)	\$ (685,700)	(289,838)	42.27%
(B) Adjustments Due to Sale of Assets (+ or -)	\$ -	\$ -	0	0.00%
(C) Consolidations (+ or -)	\$ -	\$ -	0	0.00%
(D) Foreclosure Adjustments (+ or -)	\$ -	\$ -	0	0.00%
(E) Written-Off Debts Reinstated for Collections (+)	\$ -	\$ -	0	0.00%
(6) Amounts Written-Off (-)	\$ (220,610)	\$ (468,844)	248,234	-52.95%
(A) Currently Not Collectible (-)	\$ (220,610)	\$ (468,515)	247,905	-52.91%
(B) Written-Off and Closed Out (-)	\$ -	\$ -	0	0.00%
(7) Ending Balance (TROR/Activity Registers)	\$ 43,722,598	\$ 45,322,019	(1,599,421)	-3.53%
Total Collections	\$ (4,081,254)	\$ (2,598,173)		
Total Adjusted Receivables	\$ 47,803,852	\$ 47,920,192		
Collection Percentage	-8.54%	-5.42%		

**Attachment M-Q-1**

Data from HIGLAS AR Overpymt Report (line 7)

	A	B	(A-B) C	(C/B x 100%) D	
	12/31/2024	09/30/2024	\$ Change	% Change	Note
	HI MSP	HI MSP			
Data Match	\$ -	\$ -	\$ -	0.00%	NER
GHP(Data/non-Data Match)	\$ 18,822,019	\$ 23,050,000	\$ (4,227,981)	-18.34%	(5)
MSP Prov/Phys/Supp/Bene	\$ -	\$ -	\$ -	0.00%	NER
MSP Beneficiary (Liability)	\$ 22,900,000	\$ 19,120,000	\$ 3,780,000	19.77%	(6)
Other MSP (Liability)	\$ 2,000,000	\$ -	\$ 2,000,000	100.00%	NER
<b>Total MSP</b>	<b>\$ 43,722,019</b>	<b>\$ 42,170,000</b>	<b>\$ 1,552,019</b>	<b>3.68%</b>	
<b>Total TROR</b>	<b>\$ 43,722,598</b>	<b>\$ 41,317,525</b>			
<b>Variance (Over/Under Application)</b>	<b>\$ (579)</b>	<b>\$ 852,475</b>			
5% of Combined Ending Balance	\$ 2,186,101	(\$43,722,019 x 5%)			
% of Other (Other divided by Total MSP)	4.57%	0.00%			
No Explanation Required (NER)					

CMS MEDICARE ACCOUNTS RECEIVABLE MSP (HI)  
CONTRACTOR ABC (12345) Quarter to Quarter  
(PRINCIPAL)

Attachment M-Q-2

Data from HIGLAS Detail Activity Reports

Part I - Status of Receivables

Section A

Receivables and Collections

HI - Fund 050961				
	12/31/2024	09/30/2024		
	HI MSP	HI MSP	\$ Change	% Change
(1) Beginning FY Balance	\$ 14,000,000	\$ 18,000,000	(4,000,000)	-22.22%
(2) New Receivables (+)	\$ 35,000,000	\$ 34,453,226	546,774	1.59%
(3) Accruals (+) (New Interest Receivables)	\$ -	\$ -	0	0.00%
(4) Collections on Receivables (-)	\$ (4,081,254)	\$ (18,589,335)	14,508,081	-78.05%
(A) At Agency	\$ (4,081,254)	\$ (18,589,335)	14,508,081	-78.05%
(B) At Third Party	\$ -	\$ -	0	0.00%
(C) Asset Sales	\$ -	\$ -	0	0.00%
(D) Collections by Treasury through Offset and Cross-Servicing (-)	\$ -	\$ -	0	0.00%
(E) Collections by Sales After Foreclosure (-)	\$ -	\$ -	0	0.00%
(F) Collections by Department of Justice (-)	\$ -	\$ -	0	0.00%
(G) Other - must footnote (-)	\$ -	\$ -	0	0.00%
(5) Adjustments	\$ (975,538)	\$ 12,142,077	(13,117,615)	-108.03%
(A) Reclassified/Adjusted Amounts (+ or -)	\$ (975,538)	\$ (12,142,077)	11,166,539	-91.97%
(B) Adjustments Due to Sale of Assets (+ or -)	\$ -	\$ -	0	0.00%
(C) Consolidations (+ or -)	\$ -	\$ -	0	0.00%
(D) Foreclosure Adjustments (+ or -)	\$ -	\$ -	0	0.00%
(E) Written-Off Debts Reinstated for Collections (+)	\$ -	\$ -	0	0.00%
(6) Amounts Written-Off (-)	\$ (220,610)	\$ (4,688,443)	4,467,833	-95.29%
(A) Currently Not Collectible (-)	\$ (220,610)	\$ (4,685,151)	4,464,541	-95.29%
(B) Written-Off and Closed Out (-)	\$ -	\$ -	0	0.00%
(7) Ending Balance (TROR/Activity Registers)	\$ 43,722,598	\$ 41,317,525	2,405,073	5.82%
Total Collections	\$ (4,081,254)	\$ (18,589,335)		
Total Adjusted Receivables	\$ 47,803,852	\$ 59,906,860		
Collection Percentage	-8.54%	-31.03%		

OTHER COMPONENT DETAIL  
CONTRACTOR ABC (12345)  
December 31, 2024

Attachment OCDet

SOURCE: CMS AR Overpayment Report

SCOPE: Use this worksheet if "Other" component line is +/- 20% of Total Components

HI Fund		
Transaction Type	Outstanding Amount 12/31/2024	Outstanding Amount 12/31/2023
APROV-ACCP	\$ -	\$ -
APROV-ADV-D	\$ -	\$ 10,001,005
APROV-BPCI-ADV	\$ -	\$ 15,000
APROV-IRR	\$ -	\$ 25,010
APROV-OTH	\$ -	\$ -
APROV-SETTLEMENT-D	\$ -	\$ -
Total non-MSP	\$ -	\$ 10,041,015

Transaction Type	Outstanding Amount 12/31/2024	Outstanding Amount 09/30/2024
APROV-ADV-D	\$ -	\$ -
APROV-ADVP	\$ -	\$ -
APROV-BPCI-ADV	\$ -	\$ -
APROV-IRR	\$ -	\$ -
APROV-OTH	\$ -	\$ -
Total non-MSP	\$ -	\$ -

SMI Fund		
Transaction Type	Outstanding Amount 12/31/2024	Outstanding Amount 12/31/2023
APROV-BPCI-ADV	\$ -	\$ -
APROV-IRR	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total non-MSP	\$ -	\$ -

Transaction Type	Outstanding Amount 12/31/2024	Outstanding Amount 09/30/2024
APROV-BPCI-ADV	\$ -	\$ -
APROV-IRR	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total non-MSP	\$ -	\$ -

CMS MEDICARE ACCOUNTS RECEIVABLE TRENDING SUMMARY MEMORANDUM  
CONTRACTOR ABC (12345)  
December 31, 2024

Non-MSP (HI) Year to Year

(1) Other - Primarily due to \$10M in demanded COVID-19 Accelerated Advanced Payments to providers. Additionally, \$25K in Interim Rate Reviews (IRR) and \$15K Bundled Payments for Care Improvement (BPCI). See 'Other Component Detail' worksheet.

(2) PIP Accrual - HIGLAS Medicare Administrative Contractors (MACs) are no longer required to report an estimate PIP Accrual.

Non-MSP (HI) Quarter to Quarter

(3) Cost Report Settlements - The total variance for the Non-MSP (HI) balance for the current quarter reflects a decrease of \$3.7 million compared to the prior quarter. The bulk of this variance is a result of the change in cost report settlement a decrease of \$3 million. The primary cause of this variance is due to the result of the larger hospitals with the potential for large overpayments being settled in the last quarter of the year.

MSP (HI) Year to Year

(4) GHP (Dat/non-Data Match) - Currently GHP-HIGLAS does not break out Data Match and Non-Data Match. GHP overall has decreased by \$2.5 million in comparison to the previous year. Since the implementation of ReMAS during FY 2005, the Non-Data Match receivables reflect the significant decrease.

MSP (HI) Quarter to Quarter

(5) GHP (Data/non-Data Match) - HIGLAS does not break down GHP between Data Match and Non-Data Match. GHP overall has decreased by \$4.2 million in comparison to the previous quarter. Non-Data Match receivables decreased by \$3 million, which reflects a significant decrease in the number of demands produced since the implementation of ReMas during FY 2005.

(6) MSP Beneficiary (Liability) - Increased by \$3.7 million and is the result of an increase in workload for total demands.

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

CFO for Medicare Operations approval: \_\_\_\_\_ Date: \_\_\_\_\_

ARA/DFM approval: \_\_\_\_\_ Date: \_\_\_\_\_

CMS HIGLAS Contractor Trend Analysis Checklist

Contractor Number	
Contractor Name	
Period	

Medicare Contractor has submitted the following HIGLAS reports.

- \_\_\_\_\_ CMS Report On Receivables Due From the Public (Attachment **TRORRec**).
- \_\_\_\_\_ CMS Beginning Balance Report (Attachment **BBrpt**).
- \_\_\_\_\_ CMS Transaction Register Report Line 2 (Attachment **TALn2rpt**).
- \_\_\_\_\_ CMS Transaction Register Report Line 3 (Attachment **TALn3rpt**).
- \_\_\_\_\_ CMS Adjustment Register Report for Line 3 (Attachments **AdjLn3rpt**).
- \_\_\_\_\_ CMS Adjustment Register Report for Lines 5 and 6 (Attachments **AdjLn5&6rpt**).
- \_\_\_\_\_ CMS AR Overpayment Report (Attachment **AROverrpt**).
- \_\_\_\_\_ CMS Applied Collections Report (Attachment **AppCollrpt**).
- \_\_\_\_\_ CMS Trail Balance.

\_\_\_\_\_

Preparer Signature

Date: \_\_\_\_\_